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A COLLECTION

OF

THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1896.

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TITLES OF ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR 1896.

I. An Act to amend the Indian Emigration Act, 1883.

II. „ to provide for the Imposition and Levy of certain Duties on Cotton Goods.

III. „ to amend the Indian Tariff Act, 1894.

IV. „ to amend the Indian Ports Act, 1889.

V. „ to amend the Foreign Jurisdiction and Extradition Act, 1879.

VI. „ to amend the Indian Penal Code.

VII. „ to amend the Presidency Small Cause Courts Act, 1882.

VIII. „ to provide for the establishment of bonded warehouses at places other than Customs-ports, and to afford facilities for the bonding of salt in such warehouses.

IX. „ to amend the Indian Railways Act, 1890.

X. „ to amend the Indian Volunteers Act, 1869.

XI. „ to amend the Legal Practitioners Act, 1879.

XII. „ to amend the law relating to the Excise-revenue in force in Northern India, Burma and Coorg.

XIII. „ to amend the Code of Criminal Procedure, 1882.

XIV. „ to amend the Government Tenants (Punjab) Act, 1893.

XV. „ to amend the Glanders and Farcy Act, 1879.

XVI. „ to amend the Indian Post Office Act, 1866.

XVII. „ to amend the Punjab Land-revenue Act, 1887.

XVIII. „ to amend the Punjab Municipal Act, 1891.

XIX. „ to provide for the temporary appointment from time to time of an Additional Judicial Commissioner for the Central Provinces.

XX. „ to amend the law providing for the relief of Jágírdárs and Zamíndárs in Sindh.

XXI. „ to amend the Indian Paper Currency Act, 1882.

ACT No. I OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 10th January, 1896.)

An Act to amend the Indian Emigration Act, 1883.

WHEREAS it is expedient to amend the Indian Emigration Act, 1883; It is hereby enacted as follows:— I of 1883.

1. In section 105, sub-section (*1*), of the said Act, for the words "under a contract" the words "under, or with a view to entering into, an agreement" shall be substituted. Amendment of section 105, Act XXI, 1883.

2. After section 105 of the said Act the following section shall be added, namely:— Addition of new section after section 105, Act XXI, 1883.

"106. The Governor General in Council may, from time to time, by notification in the Gazette of India, declare that all or any of the provisions of this Act or the rules thereunder shall not apply, or shall apply subject to such conditions, modifications or restrictions as to the Governor General in Council may seem expedient, in the case of Natives of India departing out of British India under an agreement made with, or on behalf of, Her Majesty's Government to labour for hire in any country beyond the sea: Power to declare whole or part of Act and rules inapplicable to Natives of India engaged for Her Majesty's Government to labour for hire in any country beyond the sea.

Provided that no notification under this section shall be issued unless the Governor General in Council is first satisfied that the fair treatment of Natives of India so departing out of British India has, by rules or otherwise, duly been secured."

THE COTTON DUTIES ACT, 1896.

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ACT No. II OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 3rd February 1896.)

An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

XVII of 1894

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods; It is hereby enacted as follows:—

PRELIMINARY.

Title, extent and commencement.

1. (*1*) This Act may be called the Cotton Duties Act, 1896.

(*2*) It extends to the whole of British India; and

(*3*) It shall come into force at once.

Repeal.

XVII of 1894.

2. (*1*) The Cotton Duties Act, 1894, is hereby repealed.

(*2*) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

Definitions.

3. In this Act, unless there be something repugnant in the subject or context,—

(*1*) "the Principal Act" means the Sea Customs Act, 1878:

VIII of 1878.

(*2*) "Chief Customs Authority" means, in the Presidency of Fort St. George, and the territories respectively

respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the official Gazette, appoint in this behalf by name or in virtue of his office:

(*3*) "Collector" means—

(*a*) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(*b*) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(*c*) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act:

(*4*) "cotton yarn" or "yarn" means yarn wholly or partly composed of cotton fibres:

(*5*) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn:

(*6*) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place:

(*7*) "warehouse" means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act, or under

section

XXI of 1887. section 2 of the Inland Bonded Warehouses Act, 1887:

(8) "customs port," "foreign port," "vessel" and "master" have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs-officers by subordinate officers.

4. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

Application of Principal Act.

Modifications to be made in Principal Act as applied to this Part.

5. In the application of the Principal Act or any particular section or sections thereof to this Part the following modifications shall be made therein, namely:—

(*a*) "the owner of the goods" shall include the managing agent or other principal officer of a mill;

(*b*) for "the bill-of-entry" or "shipping-bill" shall be substituted "the return required by this Act";

(*c*) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duty.

Imposition of duty on cotton goods produced in British Indian mills.

6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill, a duty at the rate of $3\frac{1}{2}$ per centum on the value of such goods.

Explanation.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Governor General in Council may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

Power to Governor General in Council to fix tariff values of such goods.

7. (*1*) The Governor General in Council may, from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(*2*) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but save as aforesaid all goods shall be assessed under this Act at their real value.

(*3*) For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production, without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

Delivery of monthly returns of goods produced by mill-owners.

8. (*1*) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector each month a return of all the cotton goods produced at his mill during the preceding month; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless

(*2*) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates, and the real value of such goods.

(*3*) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(*4*) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of such returns shall be made for the month of February, 1896, and shall include all goods produced since the commencement of this Act.

Explanation.—"Working day" in this sub-section means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881.

XXVI of 1881.

9. (*1*) The Collector shall assess the duties payable in respect of the period to which the return relates, and unless the amount thereof is immediately tendered shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

Assessment of duty and notice requiring payment.

(*2*) A notice under sub-section (*1*) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

10. Sections 31 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Application of certain sections of Principal Act to assessment and recovery of duty under this Act.

Provided that the rate of duty and the tariff valuation applicable to any goods which have not been warehoused

warehoused as hereinafter provided shall be those in force at the time when the goods were produced, and not when the return was delivered as provided by the said section 37.

Recovery of unpaid duty.

11. (*1*) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(*2*) All sums recoverable under sub-section (*1*) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (*1*), (*2*) and (*3*), with respect to the sums therein referred to.

Warehousing.

Licensing of warehouses for storage of goods and fees for same.

12. (*1*) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such room or place shall be deemed to be a warehouse and to have been duly licensed under the Principal Act.

(*2*) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act:

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

Permission to deposit goods in warehouses.

13. (*1*) The owner of any mill may apply for leave to deposit in a warehouse any goods in respect of which duty has become leviable under section 6 but has not yet been assessed under section 9.

(*2*) Such

(*2*) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to goods so deposited of provisions of Chapter XI of Principal Act.

14. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all goods in respect of which an application has been made under section 13.

Exemption from assessment of goods so deposited.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

Inspection.

Power to Collector to inspect mills and take copies of records and accounts.

16. (*1*) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill and, subject to any order of the Local Government in this behalf, to any part of any mill.

(*2*) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

(*3*) Any mill-owner may object to submitting to any officer under the rank of a Collector any record or account containing the description or formulæ of any trade process:

but,

but, if he objects to the inspection of any record or account by such an officer on the ground of its containing such description or formulæ, he must submit his objection in writing to the officer for transmission to the Collector, and the officer may then and there seal up the record or account pending the orders of the Collector.

Information acquired to be deemed official secrets within meaning of Act XV, 1889.

17. (*1*) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

(*2*) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889. XV of 1889.

(*3*) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

Grant of certificate when dutiable goods are to be exported to foreign port.

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

When certificate granted, goods to be exempt from duty.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said

goods

goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with, the said goods shall be deducted in the assessment and collection of duty.

Repayment of duty in case of certain cotton goods exported to foreign ports.

20. (*1*) When any dutiable goods are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such goods.

(*2*) In every application made under sub-section (*1*) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

When such refunds may be granted.

21. (*1*) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

(*2*) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

Power to prohibit repayment of duty in case of exportation to certain ports.

22. (*1*) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of cotton goods to any specified foreign ports.

(*2*) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section.

XVII of 1894.

23. Notwithstanding

No repayment of duty to be granted in certain cases.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any cotton goods on which duty has been paid—

(*a*) when the goods are of less value than the amount of drawback claimed, or

(*b*) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

Punishments for offences.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively :—

1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any goods liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such goods shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the goods.
3. Omitting to make any return required by section 8 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.
4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration. XLV of 1860.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting, without reasonable cause, to keep samples as provided in section 28.	A penalty for each offence not exceeding two hundred rupees.

7. Omitting

(*Part I.—Excise.—Section 25.*)

7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.
9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.	Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port, not having been duly relanded or discharged under the provisions of the Principal Act.	Such goods, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11. If any goods are entered for drawback which are of less value than the drawback claimed.	Such goods shall be liable to confiscation.
12. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector.	Such goods shall be liable to confiscation.
13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained.	Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
14. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered.	The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental.

15. If

15.	If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.	Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.
16.	The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods.	The penalties prescribed in the same Schedule in respect of such offences respectively.

Magistrates having jurisdiction.

26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.

Application of section 168 of Principal Act to cases of confiscation under this Act.

27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Miscellaneous.

Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection.

28. (*1*) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under section 7, take a sample or samples of such goods, at the time of manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.

(*2*) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.

(*3*) The Governor General in Council may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.

29. (*1*) The

Power to Collector to take samples.

29. (*1*) The Collector or any officer appointed under section 16 may at any time take samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.

(*2*) The owner may when required to deliver any sample to an officer appointed under section 16 seal up such sample in a cover addressed to the Collector; and in such case the said officer shall deliver such cover intact to the Collector.

(*3*) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.

Records and accounts to be kept by mill-owners.

30. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act.

Mill-owners to make periodical returns of cotton yarn spun by machinery.

31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Act.

Application of certain provisions of Principal Act to proceedings under this Act.

32. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.

Power to Local Government to reverse or modify orders under this Act.

33. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.

Certain provisions of Principal Act to be incorporated in this Act.

34. The provisions of sections 198, 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Act.

35. The

Application of section 10, Act VIII, 1894, to duties under this Act.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act. VIII of 1894.

Power to Governor General in Council to make rules.

36. (*1*) The Governor General in Council may from time to time make rules under this Act,—

(*a*) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary ;

(*b*) requiring returns of yarns spun;

(*c*) prescribing the form of the notice to be issued by the Collector under section 9 ;

(*d*) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;

(*e*) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;

(*f*) prescribing the records and books of account to be kept by owners of mills under this Act;

(*g*) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21 ; and,

(*h*) generally, for carrying into effect the provisions of this Act.

(*2*) The application of any such rule may be confined to any place or places specified therein.

PART II.

(*Part II.—Inland Customs Duties.—Sections 37-38.*
Part III.—Transitory Provisions.—Section 39.)

PART II.

INLAND CUSTOMS DUTIES.

Levy of duties on cotton goods passing into British India from foreign territory.

37. (*1*) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton goods passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

VIII of 1894.

(*2*) The Governor General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(*3*) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(*4*) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Principal Act as to drawback to goods taxed under this Part.

38. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

PART III.

TRANSITORY PROVISIONS.

Drawback in respect of yarns in mills produced, purchased or imported before the 23rd January, 1896.

39. If any mill-owner has in his mill, at the commencement of this Act, any yarns which, before the twenty-third day of January, 1896,—

(*a*) were produced at his mill within the meaning of clause (*b*) of the *Explanation* to section 5 of the Cotton Duties Act, 1894, or

XVII of 1894.

(*b*) were

(*b*) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (*c*) of the said *Explanation*, or

(*c*) were imported and customs-duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after the passing of this Act, an amount not exceeding the duty which he may show to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894 : VIII of 1894.

Provided that the said yarns shall not have been used solely for borders.

Mode of making claims for drawback under section 39.

40. (*1*) Any mill-owner who intends to claim drawback under section 39 shall within a week after the passing of this Act deliver to the Collector a full statement showing,—

with respect to clauses (*a*) and (*b*) of the said section, the quantity and count of yarn and, as far as possible, the monthly returns in which they were included ;

with respect to clause (*c*) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(*2*) Such statement shall be subscribed and verified by the mill-owner, and the Collector may, by inspection or otherwise, satisfy himself of its correctness.

(*3*) No deduction shall be allowed under section 39 unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

41. (*1*) No

Part III.—Transitory Provisions.—Sections 41-42.)

Provision with respect to goods in stock.

41. (*1*) No duty shall be levied under this Act on any goods which at the commencement of this Act are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets:

Provided that a list of such goods be made up and deposited with the Collector within seven days from the commencement of this Act.

(*2*). The returns of the production of such goods prepared under section 8 of this Act shall be separate from those of other goods.

XVII of 1894.

Return of yarn as under section 7, Act XVII, 1894, to be delivered in February, 1896, but no duty leviable on yarn produced on or after the 23rd January, 1896.

42. The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January, 1896.

ACT No. III OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 3rd February, 1896.)

An Act to amend the Indian Tariff Act, 1894.

VIII of 1894.

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them; It is hereby enacted as follows:—

Substitution of new Schedules for Schedules II to V, Act VIII, 1894, as amended by Act XVI, 1894.

VIII of 1894.

For Schedules II to V, both inclusive, appended to the said Indian Tariff Act, 1894, as so amended, the Schedules appended to this Act shall be substituted.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

XI of 1878.

Names of Articles.	Duty.	
	R	*a.*
1. Firearms other than pistols, including gas and air guns and rifles, for each . .	50	0
2. Barrels for the same, whether single or double, for each	30	0
3. Pistols, for each	15	0
4. Barrels for the same, whether single or double, for each	10	0

5. Springs

Names of Articles.	Duty. R	a.
5. Springs used for firearms, including gas and air guns and rifles, for each . . .	8	0
6. Gunstocks, sights, blocks and rollers, for each	5	0
7. Revolver-breeches, for each cartridge they will carry	2	8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1	8
9. Machines for making, loading, or closing cartridges, for each	10	0
10. Machines for capping cartridges, for each .	2	8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.

Exception II.—The following are also free, namely:—

(*a*) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform;

(*b*) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment;

(*c*) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge;

(*d*) swords forming part of the equipment of native commissioned officers of Her Majesty's Army;

(*e*) swords for presentation as army or volunteer prizes;

(*f*) arms, ammunition and military stores imported with the sanction

of

of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service;

(*g*) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity, for his own private use, by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

	Tariff valuation.	Rate of duty.
	₹ a.	
11. Gunpowder, all sorts	*ad valorem.*	10 per cent.
12. All other sorts of arms, ammunition, and military stores	„	

SCHEDULE III.—(IMPORT TARIFF.)

LIQUORS, OPIUM, SALT AND SALTED FISH.

No.	Names of Articles.	Per	Rate of duty.
			₹ a.
1	LIQUORS—		
	Ale, beer and porter . .	Imperial gallon or six quart bottles.	0 1
	Cider and other fermented liquors		
	Liqueurs	„ „	6 0

Spirit]

SCHEDULE III.—(IMPORT TARIFF)—*contd.*
LIQUORS, OPIUM, SALT AND SALTED FISH—*contd.*

No.	Names of Articles.	Per	Rate of duty.
			R a.
1	LIQUORS—*contd.*		
	Spirit which has been rendered effectually and permanently unfit for human consumption . . .	*ad valorem* .	Five per cent.
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent of spirit of the strength of London proof;		
	Spirit when so used in a proportion of twenty per cent and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts . .	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or six quart bottles.	2 8
	All other sorts of wines not containing more than 42 per cent of proof spirit.	„ .	1 0
	Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0

SCHEDULE III.—(IMPORT TARIFF)—*concld.*

LIQUORS, OPIUM, SALT AND SALTED FISH—*concld.*

No.	Names of Articles.	Per	Rate of duty.
3	SALT	Indian maund of 82⅔lb avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place,
4	SALTED FISH, wet or dry .	Indian maund of 82⅔lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Animals, living.		ℛ a.	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds .	...	...	Free.
	Articles of Food and Drink.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell . .	„	48 0	„
	„ in the shell . .	„	15 8	„
	Cashew or cajoo kernels .	„	12 0	„
	Cocoanuts	thousand	35 0	„
	„ kernel (khopra) .	cwt.	11 0	„
	Currants, European, in cases .	„	10 0	„
	„ „ in cans .	„	22 0	„
	„ Persian . . .	„	14 0	„

Dates

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Articles of Food and Drink—*contd.*		*R a.*	
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—*contd.*			
	Dates, dry, in bags	cwt.	5 8	Five per cent.
	„ wet „	„	4 0	„
	„ „ in pots and boxes	„	8 8	„
	Figs, Persian, dried	„	8 0	„
	Garlic	„	5 0	„
	Hops	...	...	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (álu-Bokhara)	„	20 0	„
	Raisins, black	„	10 0	„
	„ kishmish, Persian Gulf and Red Sea	„	15 0	„
	„ Munakka, Persian Gulf and Red Sea	„	9 0	„
	„ other sorts	...	*ad valorem*	„
	Walnuts	cwt.	10 0	„
	All other sorts of fruits and vegetables	...	*ad valorem*	„
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour	...	...	Free.
5	MINERAL AND ÆRATED WATERS, and all unfermented and non-alcoholic beverages	...	*ad valorem*	Five per cent.
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—			
	Bacon in canvas and cans, jowls and cheeks	lb	0 14	„
	Beef and Pork	tierce of 3 cwt.	100 0	„
		barrel of 2 cwt.	75 0	„
	Biche de mer	cwt.	50 0	„
	Butter	lb	1 0	„
	Cheese	„	0 14	„
	China preserves	box of six jars.	5 8	„
	„ fruit preserves, dry candied	lb	0 5	„
	Cocum	cwt.	5 0	„
	Fish-maws	„	100 0	„
	Flour	barrel or sack of 200lb	20 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			R a.	
	Articles of Food and Drink—*concld.*			
6	PROVISIONS, OILMAN'S STORES AND GROCERIES—*concld.*			
	Ghi	cwt.	40 0	Five per cent.
	Groceries not otherwise described	...	*ad valorem*	„
	Pork hams	lb	0 14	„
	Sago	cwt.	8 8	„
	Shark-fins	„	40 0	„
	Singally and sozille	„	25 0	„
	Tapioca	„	9 8	„
	Vinegar, European, in wood	Imperial gallon.	1 0	„
	„ Persian	„	1 8	„
	„ country	„	0 6	„
	All other sorts of provisions, oilman's stores and groceries	...	*ad valorem*	„
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	„
	„ —in the husk	thousand	2 0	„
	„ —all other sorts	...	*ad valorem*	„
	Cardamoms, Ceylon	cwt.	150 0	„
	Chillies, dry	„	11 0	„
	Cloves	„	20 0	„
	„ stems and heads	„	4 0	„
	„ in seeds, narlavang	„	8 8	„
	Ginger, dry	„	16 0	„
	Mace	lb	1 8	„
	Nutmegs	„	1 0	„
	„ in shell	„	0 8	„
	Pepper, black	cwt.	16 0	„
	„ long	„	7 0	„
	„ white	„	30 0	„
	All other sorts of spices	...	*ad valorem*	„
8	SUGAR, China, candy	cwt.	20 0	„
	„ loaf	„	21 0	„
	„ crystallised, beet	„	13 0	„
	„ „ and soft, from China	„	13 0	„
	„ „ and soft, from Mauritius	„	11 0	„
	„ soft or raw, other than from Mauritius or China	„	10 0	„
	„ all other sorts, including saccharine produce of all kinds and confectionery	...	*ad valorem*	„
9	TEA, black	lb	0 8	„
	„ green	„	0 12	„

Chemicals,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.		₹ a.	
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric	lb	0 2	Five per cent.
	Alkali, country (sajji-khár)	cwt.	1 8	„
	Alum	„	5 0	„
	Arsenic	„	21 8	„
	„ China mansil	„	17 0	„
	Bicarbonate of soda	„	7 0	„
	Copperas, green	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions, and including detonators and blasting fuse	...	*ad valorem*	„
	Sal ammoniac	cwt.	37 0	„
	Sulphate of copper	„	15 8	„
	Sulphur (brimstone), flour	„	6 0	„
	„ („), roll	„	5 12	„
	„ („), rough	„	4 8	„
	All other sorts of chemical products and preparations, including saltpetre and borax	...	*ad valorem*	„
11	DRUGS, MEDICINES, AND NARCOTICS—			
	Aloes, black	cwt.	14 0	„
	„ Socotra	„	30 0	„
	Aloe-wood	lb	6 0	„
	Asafœtida (hing)	cwt.	65 0	„
	„ coarse (hingra)	„	21 0	„
	Atáry, Persian	„	15 0	„
	Bánslochan (bamboo camphor)	lb	0 4	„
	Brimstone (amalsára)	cwt.	50 0	„
	Calumba or Colombo root	„	7 0	„
	Camphor, Bhimsaini (barás)	lb	70 0	„
	„ refined, cake	„	1 4	„
	„ crude, in powder	„	0 12	„
	Cassia lignea	cwt.	22 0	„
	China root (chobchini), rough	„	8 0	„
	„ „ („), scraped	„	17 8	„
	Cubebs	„	25 8	„
	Galangal, China	„	7 0	„
	Pellitory (akalkára)	„	40 0	„
	Peppermint crystals, from China and Japan	lb	11 8	„
	Quinine and other alkaloids of chinchona	...	...	Free.

Salep

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—*contd.*		£ a.	
11	DRUGS, MEDICINES, AND NARCOTICS—*contd.*			
	Salep	cwt.	80 0	Five per cent.
	Senna leaves	„	4 0	„
	Storax, liquid (rose melloes)	„	54 0	„
	Tobacco, unmanufactured	...	...	Free.
	„ manufactured	...	*ad valorem*	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III)	...	„	„
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent.	lb	1 7	„
	„ „ „ 50 „	„	1 10	„
	„ „ „ 60 „	„	1 15	„
	„ „ „ 70 „	„	2 2	„
	„ „ „ 80 „	„	2 8	„
	„ „ „ 100 „	„	2 12	„
	„ „ liquid, 10 „	„	0 5	„
	„ „ „ 16 „	„	0 8	„
	„ „ „ 20 „	„	0 10	„
	Aniline „ „ indigo blue	„	0 9	„
	„ „ dry	„	1 8	„
	Avar bark	cwt.	4 8	„
	Buzgand (gulpista)	„	27 0	„
	Cochineal	lb	1 2	„
	Gallnuts (myrabolams)	cwt.	4 0	„
	„ Persian	„	35 0	„
	Madder or manjit	„	7 0	„
	Orchilla weed	„	5 0	„
	Sappan wood and root	„	5 8	„
	All other sorts of dyeing and tanning materials	...	*ad valorem*	„
	Metals and Manufactures of Metals.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products			

of

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		₹ a.	
	of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free	...	*ad valorem*	Five per cent.
14	MACHINERY, namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts			
	,, (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—			
	(*a*) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.
	(*b*) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;			
	(*c*) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;			
	(*d*) the milling of rice;			
	(*e*) the manufacture of tea in all its stages, from the drying of the leaf to its packing for the market inclusive;			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
14	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—*contd.*			
	(*f*) the pulping of coffee;	...	...	Free.
	(*g*) printing presses;			
	(*h*) foundries and workshops of iron and other metals;			
	(*i*) railway workshops;			
	(*j*) the refining of petroleum, and the manufacture of vegetable oils;			
	(*k*) the crushing of bones and bricks;			
	(*l*) the manufacture of lac;			
	(*m*) potteries;			
	(*n*) sawmills;			
	(*o*) agriculture, mining, navigation, dredging and pumping;			
	(*p*) such other manufactures and industries as the Governor General in Council may from time to time specify;			
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.			
	Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.			
	MACHINERY and component parts thereof not included in the foregoing exemptions . . .	...	*ad valorem*	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China .	thousand	0 12	Five per cent.
	„ foil or dánkpana, white, 10½ in. × 4½ in. .	hundred leaves.	1 4	„
	„ foil or dánkpana, coloured, 10½ in. × 4½ in. .	„	1 12	„
	„ old	cwt.	26 0	„
	„ sheets, flat or in rolls, very thin	„	100 0	„
	„ wire	lb	0 7	„
	„ all other sorts . .	...	*ad valorem*	„
	Copper, Australian . . .	cwt.	40 0	„
	„ bolt	„	50 0	„
	„ brazier's and sheets .	„	45 0	„
	„ China cash . . .	„	30 0	„
	„ Japan . . .	„	39 0	„
	„ nails and composition nails . . .	„	50 0	„
	„ old	„	33 0	„
	„ pigs and slabs . .	„	38 0	„
	„ sheathing, plate, and raised bottoms .	„	48 0	„
	„ tiles, ingots, cakes, and bricks . . .	„	40 0	„
	„ China, white, copper-ware . . .	lb	1 2	„
	„ foil or dánkpana, white, 10½ in. × 4½ in. .	hundred leaves.	2 6	„
	„ foil or dánkpana, coloured, 10½ in. × 4½ in.	„	3 3	„
	„ wire, including wire of phosphor-bronze .	lb	0 9	„
	„ all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free . .	...	*ad valorem*	„
	Gold bullion and coin . .	...	...	Free.
	Gold leaf, European . .	hundred leaves.	3 4	Five per cent.
	Iron, anchors and cables . .	...	*ad valorem*	One per cent.
	„ angle, T, and channel .	ton	110 0	„
	„ angle and T (if galvanised)	„	160 0	„
	„ „ „ (if tinned) .	...	*ad valorem*	„
	„ bar, plate, and sheet, Lowmoor	ton	310 0	„

Iron

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		₹ a.	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron, bar, of any kind not specified in this number .	...	*ad valorem*	One per cent.
	„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes	...	„	„
	„ flat, square, and bolt, including Scotch . .	ton	94 0	„
	„ flat, square, and bolt, including Scotch (if galvanised) . . .	„	150 0	„
	„ flat, square, and bolt, including Scotch (if tinned) . . .	...	*ad valorem*	„
	„ hoop, plate, and sheet, other than Swedish .	ton	122 0	„
	„ nails, rose, wire, and flat-headed . . .	cwt.	10 0	„
	„ nails, clasp . . .	„	17 0	„
	„ nails, other sorts, including galvanised . .	...	*ad valorem*	„
	„ nail-rod . . .	ton	104 0	„
	„ nuts and bolts . .	...	*ad valorem*	„
	„ old	cwt.	2 8	„
	„ pig	ton	60 0	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like . .	...	*ad valorem*	„
	„ plate (if galvanised) .	ton	200 0	„
	„ plates, tinned . .	...	*ad valorem*	„
	„ rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) .	...	„	„
	„ rice bowls . . .	set of ten	6 0	„
	„ „ „ . . .	set of six	3 0	„
	„ „ „ not in sets .	...	*ad valorem*	„
	„ rivets and washers . .	cwt.	10 0	„
	„ „ „ „ (if galvanised) . .	„	15 0	„
	„ rivets and washers (if tinned) . . .	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Iron, rod, round, other than Swedish, under half an inch in diameter . .	ton	105 0	One per cent.
	„ sheets and ridging, galvanised . . .	cwt.	10 0	„
	„ sheets and ridging, tinned	...	*ad valorem*	„
	„ Swedish, flat, square, and bolt	ton	142 0	„
	„ Swedish nail-rod . .	„	142 0	„
	„ „ round rod, under half an inch in diameter .	„	160 0	„
	„ wire, including fencing-wire and wire-rope, but excluding wire-netting .	...	*ad valorem*	„
	„ all other sorts, including wire-netting . .	...	„	Five per cent.
	Lametta	...	„	„
	Lead, ore, galena . . .	cwt.	12 0	„
	„ pig	„	10 0	„
	„ pipes	...	*ad valorem*	„
	„ sheets	cwt.	12 0	„
	„ „ for tea-chests .	...	...	Free.
	Orsidue and brass leaves, European	℔	1 0	Five per cent.
	Orsidue and brass leaves, China .	„	0 12	„
	Patent or yellow metal, sheathing sheets, and bolts . . .	cwt.	40 0	„
	Patent or yellow metal, sheathing sheets, and bolts, old .	„	27 0	„
	Quicksilver	℔	1 8	„
	Shot, bird	cwt.	16 0	„
	Silver bullion or coin, except current coin of the Government of India, which is *free* .	...	*ad valorem*	„
	Steel, angle, channel and spring	...	„	One per cent.
	„ bar and blooms . .	...	„	„
	„ basic, all sorts (other than galvanised or tinned basic steel sheets) .	ton	100 0	„
	„ basic, sheets (if galvanised) .	„	210 0	„
	„ „ „ (if tinned) .	...	*ad valorem*	„

Steel,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*contd.*		*R a.*	
15	METALS, unwrought and wrought, and articles made of metals—*contd.*			
	Steel, beams, joists, pillars, girders, bridgeworks, and other descriptions of steel imported exclusively for building purposes . . .	...	*ad valorem*	One per cent.
	„ cast and blistered of any kind not specified in this No. . . .	...	„	„
	„ hoops	ton	145 0	„
	„ nails	...	*ad valorem*	„
	„ nuts and bolts and nail-rods . . .	...	„	„
	„ old	ton	60 0	„
	„ pipes and tubes . .	...	*ad valorem*	„
	„ plates and sheets . .	ton	130 0	„
	„ plates and sheets, other than basic (if galvanised)	„	220 0	„
	„ plates and sheets, other than basic (if tinned) .	...	*ad valorem*	„
	„ rails, chairs, and fish-plates other than those described in No. 93, also spikes (commonly known as dogspikes) .	...	„	„
	„ rivets and washers .	ton	220 0	„
	„ „ „ (if galvanised)	„	320 0	„
	„ „ „ (if tinned) .	...	*ad valorem*	„
	„ T-bars	ton	105 0	„
	„ „ (if galvanised) .	„	180 0	„
	„ „ (if tinned) . .	...	*ad valorem*	„
	„ wire, excluding wire-netting . . .	...	„	„
	„ wire-rope . . .	...	„	„
	„ all other sorts, including wire-netting . .	...	„	Five per cent.
	Tin, block	cwt.	72 0	„
	„ foil, China . . .	lb	0 12	„
	„ other sorts . . .	...	*ad valorem*	„
	Zinc or spelter, nails . .	cwt.	20 0	„
	„ „ plates and other shapes, soft .	„	18 0	„
	„ „ plates and other shapes, hard .	„	13 0	„
	„ „ sheet or sheathing . .	„	19 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Metals and Manufactures of Metals—*concld.*		R a.	
15	METALS, unwrought and wrought, and articles made of metals—*concld.*			
	Zinc or spelter, all other sorts .	...	*ad valorem*	Five per cent.
	All other sorts of metals . .	...	„	„
	Oils.			
16	OILS—			
	Cajeputi	quart	1 4	„
	Cassia	lb	2 8	„
	Cocoanut	cwt.	16 0	„
	Earthnut	„	16 0	„
	Grass	lb	1 12	„
	Jinjili or til	cwt.	16 0	„
	Linseed, European . . .	Imperial gallon.	2 0	„
	Otto of sorts	ounce	15 0	„
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum .	Imperial gallon.	...	One anna.
	„ which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	*ad valorem*	Five per cent.

Sandalwood

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Oils—*contd.*		*R a.*	
16	OILS—*contd.*			
	Sandalwood	lb	7 0	Five per cent.
	Whale (except spermaceti) and fish	cwt.	15 0	,,
	Wood	,,	25 0	,,
	All other sorts of oil, including paraffin wax	...	*ad valorem*	,,
	Other Articles, unmanufactured and manufactured.			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber	...	,,	,,
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free . . .	...	,,	,,
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free .	...	,,	,,
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described.	...	,,	,,
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds .	...	,,	,,
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves . .	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdána . .	133⅓ lb	35 0	Five per cent.
	,, ,, Dagri . .	,,	30 0	,,
	,, ,, Gadgadia . .	,,	24 0	,,
	,, ,, Kamrakhi . .	,,	32 0	,,
	,, ,, Lálri . .	,,	44 0	,,
	,, ,, Naksi . .	,,	38 0	,,
	,, ,, Pakhaváji .	,,	30 0	,,
	,, ,, Sulemáni . .	,,	34 0	,,
	All other sorts . . .	...	*ad valorem*	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
24	BELTING of cotton, leather, or other material, for driving machinery .	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of . . .	...	*ad valorem*	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms	...	...	,,
28	BRUSHES AND BROOMS, all sorts .	...	*ad valorem*	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime, and other kinds not otherwise described	...	,,	,,
30	CABINET-WARE AND FURNITURE .	...	,,	,,
31	CANDLES, paraffin . . .	lb	0 6	,,
	,, spermaceti . . .	,,	0 7	,,
	,, wax	,,	1 0	,,
	,, all other sorts . .	...	*ad valorem*	,,
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca . . .	dozen	5 0	,,
	Rattans	cwt.	10 0	,,
	All other sorts . . .	...	*ad valorem*	,,
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof	...	,,	,,
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		£ a.	
35	CELLULOID, ARTICLES MADE OF, not otherwise described . .	...	*ad valorem*	Five per cent.
36	CHALK, common	...	„	„
	„ French, knife and plate powder, Bath bricks, emery powder, and whiting	...	„	„
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, china, and porcelain (for which see No. 47) .	...	„	„
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof . .	...	„	„
39	COAL, COKE, AND PATENT FUEL .	...	...	Free.
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—			
	Yarn of all kinds . . .	cwt.	9 0	Five per cent.
	All other sorts . . .	...	*ad valorem*	„
41	CORAL, real	...	„	„
42	CORDAGE, ROPE, and Twine made of any vegetable fibre—			
	Coir, cables, tarred . . .	cwt.	17 0	„
	„ rope	„	10 0	„
	Cordage, hemp, European .	„	25 0	„
	„ „ Manila . .	„	28 0	„
	Twine, sail, European . .	lb	0 9	„
	All other sorts of cordage, rope, and twine	...	*ad valorem*	„
43	CORK, AND ARTICLES MADE OF CORK—			
	Bottle-corks . . .	gross	1 8	„
	Vial corks	„	0 8	„
	All other sorts . . .	...	*ad valorem*	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		£ a.	
44	COTTON, AND ARTICLES MADE OF COTTON—			
	„ raw	...	...	Free.
	„ twist and yarn . . .	...	...	„
	„ Sewing thread . . .	...	...	„
	„ Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described	...	*ad valorem*	Three and one-half per cent.
45	DISINFECTING AND DEODORISING FLUID AND POWDER . .	...	„	Five per cent.
46	EARTH, COMMON CLAY, AND SAND .	...	...	Free.
47	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral . .	...	*ad valorem*	Five per cent.
48	EGGS, ostrich and other, not mounted	...	„	„
49	EMERY PAPER AND CLOTH, AND SAND-PAPER	...	„	„
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free .	...	„	„
51	FEATHERS, including bird-skins .	...	„	„
52	FIREWORKS, all sorts, including fulminating-powder . . .	...	„	„
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread .	...	„	„
54	FLOWERS, ARTIFICIAL, not otherwise described	...	„	„
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . .	...	*ad valorem*	Five per cent.
57	GELATINE	...	„	„
58	GLASS, GLASS-WARE, AND FALSE PEARLS—			
	Glass, China, all colours . .	$133\frac{1}{3}$ ℔	32 0	„
	„ crown, coloured . .	100 superficial feet.	15 0	„
	„ „ of sizes . .	„	6 0	„
	Pearls, false, bájria . . .	lákh	3 0	„
	„ „ boria . . .	thousand	0 10	„
	„ „ jauria . . .	lákh	6 0	„
	„ „ lolakh . .	thousand	0 8	„
	„ „ nathia . .	„	0 3	„
	„ „ táchia . . .	„	0 8	„
	„ „ wattanah . .	lákh	10 0	„
	All other sorts of glass and manufactures of glass, including false pearls and glass beads	...	*ad valorem*	„
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	„
	Cutch and gambier . . .	„	20 0	„
	Gamboge	℔	1 4	„
	Gum Ammoniac . . .	cwt.	15 0	„
	„ Arabic	„	18 0	„
	„ Bdellium (common gum) .	„	8 0	„
	„ Benjamin . .	„	40 0	„
	„ Bysabol (coarse myrrh) .	„	16 0	„
	„ Olibanum or frankincense .	„	11 0	„
	„ Persian (false) . .	„	11 0	„
	„ Kino	„	10 0	„
	Myrrh	„	33 0	„
	Rosin	„	6 0	„
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha .	...	*ad valorem*	„
60	HAIR of all kinds, and articles made of hair	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42) . . .	...	*ad valorem*	Five per cent.
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, horder . . .	each	33 0	„
	„ buffalo . . .	score	70 0	„
	„ cow	„	60 0	„
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions of hides or skins . . .	...	*ad valorem*	„
63	HORN	...	...	Free.
	„ articles made of, not otherwise described . .	...	*ad valorem*	Five per cent.
64	INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof—			
	Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for Photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a railway company, which are free . .	—	„	„
65	IVORY AND IVORY-WARE—			
	Unmanufactured—			
	Elephants' grinders . .	cwt.	350 0	„
	Elephants' tusks (other than hollows, centres and points) each exceeding 20lb in weight, and hollows, centres and points each weighing 10lb and over .	„	800 0	„

Elephants,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		₹ a.	
65	IVORY AND IVORY-WARE—*contd.*			
	Unmanufactured—*contd.*			
	Elephants' tusks (other than hollows, centres and points) not less than 10lb and not exceeding 20lb each, and hollows, centres and points each weighing less than 10lb . .	cwt.	680 0	Five per cent.
	Elephants' tusks, each less than 10lb (other than hollows, centres and points) . . .	,,	525 0	,,
	Sea-cow or moye teeth, each not less than 4lb . . .	,,	200 0	,,
	Sea-cow or moye teeth, each not less than 3lb and under 4lb .	,,	185 0	,,
	Sea-cow or moye teeth, each less than 3lb	,,	135 0	,,
	All other sorts, manufactured and unmanufactured . . .	...	*ad valorem*	,,
66	JET, ARTICLES MADE OF . .	...	,,	,,
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain (other than European)	tola	1 0	,,
	,, embossed or chased (other than European)	,,	1 4	,,
	All other sorts, except precious stones and pearls, unset, which are free . . .	...	*ad valorem*	,,
68	JUTE, raw	...	...	Free.
	,, articles made of, except second hand or used gunny bags, which are free .	...	*ad valorem*	Five per cent.
69	LAC, all sorts, and articles made of lac	...	,,	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery . . .	...	*ad valorem*	Five per cent.
71	MANURES of all kinds, including animal bones	...	...	Free.
72	MARINE AND NAVAL STORES, not otherwise described . . .	...	*ad valorem*	Five per cent.
73	MATCHES, all sorts . . .	...	„	„
74	MATS AND MATTING—			
	Floor-matting, China and Singapore, of all sorts . . .	hundred	60 0	„
	All other sorts, except coir-matting (for which see No. 40)	...	*ad valorem*	„
75	MICA AND TALC, and articles made therefrom	...	„	„
76	MINERALS NOT OTHERWISE DESCRIBED	...	„	„
77	MODELS OF ALL DESCRIPTIONS .	...	„	„
78	MOULDERS' BLACKING AND SAND .	...	„	„
79	OILCAKE, also bran, fodder, and cattle-food of all kinds . .	...	...	Free.
80	OIL-CLOTH AND FLOOR-CLOTH, including linerusta, linoleum, and tarpaulins	...	*ad valorem*	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—			
	Ochre, other than European, all colours	cwt.	1 8	„
	Paints, composition . .	„	65 0	„
	„ patent driers . .	„	10 0	„

Prussian

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— *contd.*		₹ a.	
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and compositions for application to leather, wood, and metals—*contd.*			
	Prussian blue, China . .	lb	0 8	Five per cent.
	„ „ European .	„	1 0	„
	Red lead	cwt.	14 0	„
	Turpentine	Imperial gallon.	2 0	„
	Verdigris	cwt.	70 0	„
	Vermilion, Canton . .	box of 90 bundles.	95 0	„
	White lead	cwt.	16 0	„
	White zinc	„	25 0	„
	All other sorts, including glue and putty	...	*ad valorem*	„
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing . . .	...	„	„
	„ articles made of paper and papier-mâché . .	...	„	„
83	PERFUMERY—			
	Gowla, husked and unhusked .	cwt.	35 0	„
	Kapurkachri (zedoary, China) .	„	9 8	„
	Patch leaves (patchouli) . .	„	9 8	„
	Rose-flowers, dried . . .	„	16 0	„
	Rose-water	Imperial gallon.	2 0	„

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		£ s.	
83	PERFUMERY—*contd.*			
	All other sorts, except perfumed spirit (for which see Schedule III)	...	*ad valorem*	Five per cent.
84	PIPES and other implements used in the consumption of tobacco and other narcotics	...	,,	,,
85	PITCH, TAR AND DAMMER—			
	Bitumen	...	,,	,,
	Dammer	cwt.	5 8	,,
	Pitch, American and European .	,,	7 0	,,
	,, coal	,,	2 8	,,
	Tar, American and European .	,,	6 0	,,
	,, coal	,,	3 0	,,
	,, mineral	...	*ad valorem*	,,
86	PLANTS AND BULBS, living, also dried for herbaria	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described	...	*ad valorem*	Five per cent.
88	PLUMBAGO, and articles made of plumbago	...	,,	,,
89	PRECIOUS STONES AND PEARLS, unset	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials . . .	...	...	,,
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper	...	...	,,
92	RAGS	...	...	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		₹ a.	
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, waggons, traversers, trollies, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein .	...	...	Free.
94	SEEDS—			
	Castor	cwt.	5 0	Five per cent.
	Cummin	,,	24 0	,,
	,, black	,,	24 0	,,
	Linseed	,,	7 8	,,
	Methi	,,	4 8	,,
	Mustard, rape or sarson . .	,,	6 0	,,
	Poppy	,,	8 8	,,
	Quince, bihidána . . .	,,	60 0	,,
	Sozirá	,,	24 0	,,
	Til or jinjili	,,	7 0	,,
	All other sorts	...	*ad valorem*	,,
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos .	hundred	7 0	,,
	,, white, live . . .	,,	8 0	,,
	,, ,, dead . .	,,	4 0	,,

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
			₹ a.	
	Other Articles, unmanufactured and manufactured—*contd.*			
95	SHELLS AND COWRIES—*contd.*			
	Cowras	hundred	0 10	Five per cent.
	Cowries, bazar, common	cwt.	3 8	„
	„ Maldive	„	8 0	„
	„ sankhla	„	70 0	„
	„ yellow, superior quality	„	4 0	„
	Mother-of-pearl, nacre	„	45 0	„
	Nakhla	„	60 0	„
	Tortoise-shell	lb	10 0	„
	„ nakh	„	4 0	„
	All other sorts, including articles made of shell, not otherwise described	...	*ad valorem*	„
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections	...	...	Free.
97	SILK, AND ARTICLES MADE OF SILK—			
	Floss	lb	7 8	Five per cent.
	Piece-goods	...	*ad valorem*	„
	Raw silk—			
	Chábaram, Cochin-China, and Yellow Shanghai	lb	4 8	„
	Mathow	„	3 4	„
	Other kinds of China	„	6 8	„
	Waste and Kachra	„	1 4	„
	Panjam	„	2 0	„
	Persian	„	5 0	„
	Siam	„	3 0	„
	Produced from the tasar or other wild worm	„	4 0	„
	Sewing thread, China	„	9 0	„
	All other sorts, including cocoons	...	*ad valorem*	„
98	SIZING for cotton, paper, or any other material	...	„	„
99	SOAP	...	„	„

100. SPECIMENS

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*contd.*		*R a.*	
100	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals .	...	...	Free.
101	SPONGE AND SPONGES . . .	...	*ad valorem*	Five per cent.
102	STARCH	...	„	„
103	STATIONERY, excluding paper (for which see No. 82) . . .	...	„	„
104	STONE AND MARBLE, and articles made of stone and marble . .	...	„	„
105	STRAW PLATTING, and articles made of straw, not otherwise described .	...	„	„
106	TALLOW AND GREASE, including stearine	cwt.	20 0	„
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk	...	...	Free.
108	TEXTILE FABRICS not otherwise described	...	*ad valorem*	Five per cent.
109	TOILET REQUISITES not otherwise described	...	„	„
110	TOYS, including toy-books, and requisites for all games . . .	...	„	„
111	UMBRELLAS, parasols, and sunshades of all kinds . . .	...	„	„
112	VULCANITE AND EBONITE, articles made of, not otherwise described .	...	„	„

SCHEDULE IV.—(IMPORT TARIFF)—*concld.*

GENERAL DUTIES—*concld.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured—*concld.*		*R a.*	
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines	...	*ad valorem*	Five per cent.
114	WAX, and articles made of wax, excluding candles (for which see No. 31)	...	,,	,,
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described	...	,,	,,
116	WOOL, raw	...	...	Free.
	,, articles made of, including felt	...	*ad valorem*	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule	...	,,	,,

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82⅔ lb avoirdupois weight.

ACT No. IV OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 20th February, 1896.)

An Act to amend the Indian Ports Act, 1889.

WHEREAS it is expedient to amend the Indian Ports Act, 1889; It is hereby enacted as follows:— X of 1889.

Amendment of section 6, Act X, 1889.

1. (*l*) In section 6, clause (*o*), of the said Act, the word "and" shall be omitted, and after clause (*p*) of the same section the following shall be added, namely:—

"and

(*q*) for securing the protection from heat of the officers and crew of vessels in any such port by requiring the owner or master of any such vessel—

(*i*) to provide curtains and double awnings for screening from the sun's rays such portions of the deck as are occupied by, or are situated immediately above, the quarters of the officers and crew;

(*ii*) to erect windsails so far as the existing port-holes or apertures in the deck admit of their being used for ventilating the quarters of the officers and crew;

(*iii*) when the deck is made of iron and not wood-sheathed, to cover with wooden planks or other suitable non-conducting material such portions of the

the deck as are situated immediately above the quarters of the officers and crew;

(*iv*) when the quarters used by the crew and the galley are separated by an iron bulkhead only, to furnish a temporary screen of some suitable non-conducting material between such quarters and the galley."

ACT No. V OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th February, 1896.)

An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.

WHEREAS it is expedient to amend the Foreign Jurisdiction and Extradition Act, 1879; It is hereby enacted as follows:— XXI of 1879.

Amendment of section 3, Act XXI, 1879.

1. In section 3 of the said Act, for the words "officer in British India" the words "officer of the Government of India or of any Local Government," and for the words "the Governor in Council of the Presidency of Fort St. George or Bombay" the words "the Local Government," shall be substituted.

Addition to section 11, Act XXI, 1879.

2. To section 11 of the said Act the following shall be added, namely:—

"The act of desertion from any body of Imperial Service Troops shall be deemed to be an offence in respect of which the Political Agent for the State to which such troops belong may issue a warrant under this section."

Amendment of section 12, Act XXI, 1879.

3. In section 12 of the said Act, after the words "and the accused person, when arrested, shall," the words "unless released on bail in accordance with the provisions of the next following section," shall be inserted.

Insertion of new sections after section 12, Act XXI, 1879.

4. After section 12 of the said Act the following sections shall be inserted, namely:—

Power to Political Agent to direct secu-

"12A. A Political Agent issuing a warrant for the arrest of any person under section 11 may in his discretion direct by endorsement thereon that, if such

person

person executes a bond with sufficient sureties for his attendance before the officer mentioned in the warrant at a specified time, the Magistrate to whom the warrant is directed shall take such security and release such person from custody. rity to be taken and procedure thereon.

"The endorsement shall state (*a*) the number of sureties (if any), (*b*) the amount in which they and the person for whose arrest the warrant is issued are to be respectively bound, and (*c*) the time and place at which he is to attend before the officer mentioned in the warrant.

"Whenever security is taken under this section, the Magistrate shall certify the fact to the Political Agent by whom the warrant was issued, and shall retain the bond.

"12B. If the person bound by any bond executed under the last foregoing section to appear before the officer mentioned therein does not so appear, the Magistrate may, on being satisfied as to his default, issue a warrant directing that he be re-arrested and delivered over to such officer. Arrest on breach of bond to appear.

"12C. In the case of every bond required to be executed or which may have been executed in accordance with the foregoing provisions, the powers conferred by sections 513 and 514 of the Code of Criminal Procedure, 1882, on the Court which has required the execution of or has taken a bond may be exercised by the Magistrate." Application of sections 513 and 514, Act X, 1882.

X of 1882.

5. At the end of section 13 of the said Act the following shall be added, namely :— Addition to section 13, Act XXI, 1879.

"or, in the case of a deserter, by a duly constituted Military Court."

6. After section 17 of the said Act the following section shall be added, namely :— Addition of new section after section 17, Act XXI, 1879.

"17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in Detention of persons arrested under section 54,

X of 1882.

clause *seventhly*, Act X, 1882.

in pursuance of the provisions of section 54, clause *seventhly*, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

ACT No. VI OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th February, 1896.)

An Act to amend the Indian Penal Code.

XIV of 1860.

WHEREAS it is expedient to amend the Indian Penal Code; It is hereby enacted as follows:—

Substitution of new paragraph for paragraph 2 of section 230 of Code.

1. (*1*) For the second paragraph of section 230 of the said Code the following shall be substituted, namely:—

"Queen's coin is metal stamped and issued by the authority of the Queen, or by the authority of the Government of India, or of the Government of any Presidency, or of any Government in the Queen's dominions, in order to be used as money; and metal which has been so stamped and issued shall continue to be the Queen's coin for the purposes of this Chapter, notwithstanding that it may have ceased to be used as money."

(*2*) To the illustrations appended to the said section the following shall be added, namely:—

"(*e*) The 'Farukhabad rupee', which was formerly used as money under the authority of the Government of India, is Queen's coin, although it is no longer so used."

ACT No. VII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th February, 1896.)

An Act to amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882; It is hereby enacted as follows:— XV of 1882.

Amendment of section 71, Act XV, 1882.

1. In section 71 of the said Act the words and numerals "section 38 or" are repealed.

ACT No. VIII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 5th March, 1896.*)

An Act to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses.

WHEREAS it is expedient to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses; It is hereby enacted as follows:—

Title, construction and commencement.

1. (*1*) This Act may be called the Inland Bonded Warehouses Act, 1896.

(*2*) It shall be read with, and taken as part of, the VIII of 1878. Sea Customs Act, 1878; and

(*3*) It shall come into force at once.

Extent.

2. Sections 5 to 7, both inclusive, of this Act shall extend only to such parts of British India as the Governor General in Council may from time to time, by notification in the Gazette of India, direct in this behalf.

Inland Bonded Warehouses.

Repeal.

XXI of 1887. **3.** (*1*) The Inland Bonded Warehouses Act, 1887, is hereby repealed.

II of 1896. (*2*) The reference to that Act in section 3, clause (*7*), of the Cotton Duties Act, 1896, shall be read as if it were made to this Act.

4. (*1*) Notwithstanding

Inland bonded warehouses and law applicable thereto.

4. (*1*) Notwithstanding anything contained in the Sea Customs Act, 1878, the Chief Customs-authority may from time to time, with the previous sanction of the Local Government, appoint a public or license a private warehouse at any place which is not a warehousing port, and may with the like sanction cancel such appointment or license. VIII of 1878.

(*2*) In reference to such a place and a warehouse appointed or licensed thereat the provisions of the said Act with respect to the levy of customs-duties on goods brought in bond from one customs-port to another, and with respect to warehousing, shall be construed as if the place were a customs-port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that Act.

(*3*) All rules applicable to such warehouses, and to the weighment and removal thereto of salt, and in force at the commencement of this Act, shall remain so applicable until they shall be duly superseded or altered.

(*4*) Every warehouse appointed or licensed under the provisions of the Inland Bonded Warehouses Act, 1887, shall be deemed to have been appointed or licensed under this Act. XXI of 1887.

Salt Time-Bonds.

Conveyance of salt to inland bonded warehouses under bonds.

5. Notwithstanding anything contained in the Sea Customs Act, 1878, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship board or from a warehouse appointed or licensed under the Sea Customs Act, 1878, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Local Government, to a warehouse appointed or licensed for that purpose by the Chief Customs-authority. VIII of 1878.

Form of bond.

6. Every bond executed in accordance with the provisions of the last preceding section shall be in the form

form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority:

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months:

Provided, also, that the Chief Customs-authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

Power to make rules.

7. The Local Government may, with the previous sanction of the Governor General in Council, make rules, consistent with the provisions of this Act, to regulate—

(*1*) the appointment or licensing of warehouses under section 5;

(*2*) the inspection by Government officers of such warehouses;

(*3*) the safe custody of salt in transit under the provisions of the said section;

(*4*) the removal of salt from a warehouse appointed or licensed under the said section;

(*5*) the nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond; and

(*6*) generally such other matters as may be deemed necessary to secure the safety of the public revenue.

Saving.

8. Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removeable under section 4.

FORM

FORM OF BOND.

(*See section 6.*)

No. 189 .

We, A. B.,

now of

; and C. D.,

, of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives.

(Date)

(Signed)

The above bounden , having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in a warehouse appointed or licensed under the Inland Bonded Warehouses Act, 1896, and situated at , for a period of months, the following goods, that is to say, maunds of salt imported by sea from on board of the ship and entered in the Custom-house books as No. of the Register of goods imported by sea;

The condition of this bond is that

If the said or their legal representatives shall observe all the rules prescribed under the said Inland Bonded Warehouses Act, 1896, to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof;

And if the said or their legal representatives shall pay to the officer in charge of the Custom-house at the port of , or to the Collector of , all dues, including customs-duties or other lawful charges, which shall be demandable on the said salt or on account of penalties incurred

incurred in respect thereto, within from the date of this bond, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house;

And if, within the term so fixed or such further period (if any) as may be granted by the Chief Customs-authority for the payment thereof, the full amount of all customs-duties and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said salt;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in force.

(Date)

(Signed) ( ).

ACT No. IX OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 5th March, 1896.)

An Act to amend the Indian Railways Act, 1890.

WHEREAS it is expedient to amend the Indian Railways Act, 1890; It is hereby enacted as follows:— IX of 1890.

Amendment of section 7, Act IX, 1890.

1. In section 7, sub-section (*1*), clause (*a*), of the said Act, after the word "roads," in the second place in which it occurs, the words "lines of railway" shall be added.

Amendment of section 10, sub-section (*2*), Act IX, 1890.

2. In section 10, sub-section (*2*), of the said Act, for the latter part of the sub-section after the words "so far as may be" the following shall be substituted, namely:—

"with the provisions of sections 11 to 15, both inclusive, sections 18 to 34, both inclusive, and sections 53 and 54 of the Land Acquisition Act, 1894, and the I of 1894. provisions of sections 51 and 52 of that Act shall apply to the award of compensation."

Amendment of section 59, sub-section (*3*), Act IX, 1890.

3. In section 59, sub-section (*3*), of the said Act, for "sub-section (*1*)" "sub-section (*2*)" shall be substituted.

Amendment of section 73, sub-section (*1*), Act IX, 1890.

4. In section 73, sub-section (*1*), of the said Act, before the word "camels" the word "mules," and before the word "sheep" the word "donkeys," shall be added.

Repeal of section 81, Act IX, 1890.

5. Section 81 of the said Act is repealed.

6. In section 114 of the said Act, for the words "the return half" the words "any half," and for the words "the return journey" the words "the journey," shall be substituted. Amendment of section 114, Act IX, 1890.

7. In section 136, sub-section (*1*), of the said Act, after the word "Court" the words "or of any local authority or person having by law power to attach or distrain property or otherwise to cause property to be taken in execution" shall be added. Amendment of section 136, sub-section (*1*), Act IX, 1890.

ACT No. X OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 13th March, 1896.*)

An Act to amend the Indian Volunteers Act, 1869.

WHEREAS it is expedient to amend the Indian Volunteers Act, 1869 (hereinafter referred to as the said Act); It is hereby enacted as follows:— XX of 1869.

Title, extent and commencement.

1. (*1*) This Act may be called the Indian Volunteers Act Amendment Act, 1896.

(*2*) It shall have the same extent as the Indian Volunteers Act, 1869; and XX of 1869.

(*3*) It shall come into force at once.

Substitution of new section for section 4, Act XX, 1869.

2. For section 4 of the said Act the following shall be substituted, namely:—

"(*1*) 'Magistrate' means, within the limits of the Presidency-towns, the Chief Presidency Magistrate, and without those limits a Magistrate of the first class who is a Justice of the Peace:

(*2*) volunteers shall be deemed to be on 'actual duty'—

(*a*) when being trained or exercised either alone or with any portion of the regular forces, or

(*b*) when attached to or otherwise acting as part of or with any regular forces, or

(*c*) when serving in aid of the civil power; and

(*3*) 'civil district' means a district as defined in the Code of Civil Procedure." XIV of 1882.

3. For

3. For section 8 of the said Act the following shall be substituted, namely :— Substitution of new section for section 8.

Application of Army Act.

"8. Every member of a corps of volunteers shall, for all military offences of which he shall be guilty whilst on actual duty or actual military service, be subject to the Army Act, so far as the same is applicable to officers and consistent with the provisions of this Act." Volunteers subjected to Army Act, 1881, so far as it applies to officers.

44 & 45 Vict., c. 58.

4. In section 12 of the said Act, for the words "Articles of War" the words "Army Act" shall be substituted. Amendment of section 12, Act XX of 1869.

5. In section 13 of the said Act, after the words "actual duty" the words "or actual military service" shall be inserted. Amendment of section 13, Act XX, 1869.

6. Subject to section 9 of this Act, for section 16 of the said Act the following section shall be substituted, namely :— Substitution of new section for section 16, Act XX, 1869.

"16. No member of a corps or battalion of volunteers, other than naval volunteers, shall be bound, without his consent, to serve or proceed on duty beyond the limits of the civil district in which he was enrolled, or, where a corps or battalion consists of volunteers enrolled in more civil districts than one, beyond the limits of the territory comprised in those districts: and Local limits of service.

no member of a corps of naval volunteers shall be bound, without his consent, to serve or proceed on duty beyond the limits of the port to which the corps belongs, such port being construed to include the city or town after which the corps is named, and its suburbs, and the navigable rivers, channels and fairways leading thereto:

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from service any particular corps or portion of a corps or any individual member

or

or members or a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe."

Addition of new sections after section 26, Act XX, 1869.

7. Subject to section 9 of this Act, after section 26 of the said Act the following sections shall be added, namely :—

"*Supplemental.*

Calling out of volunteer corps for actual military service.

"27. (*1*) In case of actual or apprehended emergency (the occasion being first declared by the Governor General in Council and notified in the Gazette of India) the Governor General in Council may call out any corps or any portion of any corps of volunteers for actual military service.

(*2*) All members of any corps or portion of a corps so called out shall be bound, unless incapacitated by infirmity for military service, to assemble as the Governor General in Council may direct, and to proceed according to orders within the limits hereinbefore specified; and, from the time of their corps or portion thereof being so called out, shall be deemed to be on actual military service:

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from service any particular corps or portion of a corps or any individual member or members of a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe.

(*3*) After a corps or portion of a corps of volunteers has been called out for actual military service, the corps or portion of a corps shall be deemed to be released from actual military service only after a notification in the Gazette of India declaring the occasion to have passed, and not sooner or otherwise:

Provided

Provided that the Governor General in Council may at any time discharge any such corps or portion of a corps from actual military service.

(*4*) Before a corps or portion of a corps of volunteers is released from actual military service, provision shall be made by the Government for the return of the volunteers present therewith to their homes.

Power to make rules as to allowances to volunteers.

"28. (*1*) The Governor General in Council may make rules for—

(*a*) the making of payments to, and the provision of transport and supplies for, volunteers called out on actual military service; and

(*b*) the grant of pay, pensions, gratuities, allowances and rewards to them.

(*2*) The Governor General in Council may apply such rules or any part of them to any volunteers who may have been called out by any Magistrate or other authority in aid of the civil power:

and may in such case direct, any enactment notwithstanding, by whom the cost of the payments to be made and supplies to be provided under the rules shall be borne.

Appointment of Local Government to act with respect to corps having members enrolled in more provinces than one.

"29. Where a corps consists of volunteers enrolled in territories subject to more Local Governments than one, the Governor General in Council may, by notification in the Gazette of India, declare what Local Government shall for all or any of the purposes of this Act be deemed to be the Local Government with respect to the corps."

Case of volunteers desiring to join in military operations.

8. Whenever military operations are about to be undertaken or are in progress, any member of a volunteer corps may offer himself for actual military service; and if the services of such number of members of any corps as in the opinion of the Governor General in Council is sufficient to enable them to be separately organized are accepted, then those members may be called out either as a corps or as part of a corps, and this Act shall apply to them.

9. Nothing

Saving from new sections 16 and 27 in case of volunteers enrolled before commencement of this Act.

9. Nothing in the new section 16 substituted by section 6 of this Act or in the new section 27 added by section 7 of this Act shall apply to any volunteer who was enrolled before the commencement of this Act, unless he consents in writing to be bound by such new section 16 instead of by the section for which it is substituted, or by such new section 27, as the case may be.

ACT No. XI OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 13th March, 1896.)

An Act to amend the Legal Practitioners Act 1879.

WHEREAS it is expedient to amend the Legal Practitioners Act, 1879; It is hereby enacted as follows :— XVIII of 1879.

1. To section 3 of the said Act the following shall be added, namely:— Addition to section 3, Act XVIII, 1879.

"'Tout' means a person who procures the employment in any legal business of any legal practitioner in consideration of any remuneration moving from such practitioner, or proposes to a legal practitioner to procure his employment in any legal business in consideration of such remuneration." "Tout."

2. For section 13 of the said Act the following shall be substituted, namely :— Substitution of new section for section 13, Act XVIII, 1879.

"13. The High Court may also, after such inquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtár holding a certificate as aforesaid— Suspension and dismissal of Pleaders and Mukhtárs guilty of unprofessional conduct.

(*a*) who takes instructions in any case except from the party on whose behalf he is retained, or some person who is the recognized agent of such party within the meaning of the Code of Civil Procedure, or some servant, relative or friend authorized by the party to give such instructions, or XIV of 1882.

(*b*) who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or

(*c*) who

(*c*) who tenders, gives or consents to the retention, out of any fee paid or payable to him for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Pleader or Mukhtár, or

(*d*) who, directly or indirectly, procures or attempts to procure the employment of himself as such Pleader or Mukhtár through, or by the intervention of, any person to whom any remuneration for obtaining such employment has been given by him, or agreed or promised to be so given, or

(*e*) who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 36, or

(*f*) for any other reasonable cause.

Substitution of new section for section 22, Act XVIII, 1879.

3. For section 22 of the said Act the following shall be substituted, namely:—

Suspension and dismissal of Revenue-Agents guilty of unprofessional conduct.

"22. The Chief Controlling Revenue-Authority may also, after such inquiry as it thinks fit, suspend or dismiss any Revenue-Agent holding a certificate as aforesaid—

(*a*) who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or

(*b*) who tenders, gives or consents to the retention, out of any fee paid or payable to him for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Revenue-Agent, or

(*c*) who, directly or indirectly, procures or attempts to procure the employment of himself as such Revenue-Agent through, or by the intervention of, any person to whom any remuneration for obtaining such

employment

employment has been given by him, or agreed or promised to be so given, or

(*d*) who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 36, or

(*e*) for any other reasonable cause.

Substitution of new section for section 36, Act XVIII, 1879.

4. For section 36 of the said Act the following shall be substituted, namely :—

Power to frame and publish lists of touts.

"36. (*1*) Every High Court, District Judge, Sessions Judge, District Magistrate and Presidency Magistrate, every Revenue-officer, not being below the rank of a Collector of a District, and the Chief Judge of every Presidency Small Cause Court (each as regards their or his own Court and the Courts, if any, subordinate thereto) may frame and publish lists of persons proved to their or his satisfaction, by evidence of general repute or otherwise, habitually to act as touts, and may, from time to time, alter and amend such lists.

(*2*) No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.

(*3*) A copy of every such list shall be kept hung up in every Court to which the same relates.

(*4*) The Court or Judge may, by general or special order, exclude from the precincts of the Court any person whose name is included in any such list.

(*5*) Every person whose name is included in any such list shall be deemed to be proclaimed as a tout within the meaning of section 13, clause (*e*), and section 22, clause (*d*)."

THE EXCISE ACT, 1896.

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THE SCHEDULE.

ACT No. XII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 19th March, 1896.*)

An Act to amend the law relating to the Excise-revenue in force in Northern India, Burma and Coorg.

WHEREAS it is expedient to amend the law in force in Northern India, Burma and Coorg relating to the production, sale, possession and import of spirit, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, local extent and commencement.

1. (*1*) This Act may be called the Excise Act, 1896.

(*2*) It extends to the territories administered respectively by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh, the Lieutenant-Governor of the Punjab, and the Chief Commissioners of the Central Provinces, Burma (inclusive of Upper Burma), Coorg, and Ajmere and Merwára; and

(*3*) It shall come into force at once.

Repeal.

2. (*1*) The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

(*2*) But all rules made, powers conferred and licenses and farms granted under any of the enact-

ments

ments so repealed and in force at the commencement of this Act shall be deemed to have been respectively made, conferred and granted under this Act.

Definitions.

3. (*1*) In this Act—

(*a*) "Chief Revenue-authority" means,—

in the territories administered by the Lieutenant-Governor of the North-Western Provinces and Chief Commissioner of Oudh,—the Board of Revenue;

in the territories respectively administered by the Lieutenant-Governor of the Punjab and the Chief Commissioner of Burma,—the Financial Commissioner; and

in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmere and Merwára,—the Chief Commissioner.

(*b*) "Collector" includes any Revenue-officer in independent charge of a district and any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Collector under this Act:

(*c*) "Commissioner of Revenue" means any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Commissioner of Revenue under this Act:

(*d*) "Magistrate" means any Magistrate exercising powers not less than those of a Magistrate of the second class, or any Magistrate of the third class specially authorized in this behalf by the Magistrate of the district:

(*e*) "import" includes removal into one Province of British India from another:

(*f*) "place" includes also house, boat and raft:

(*g*) "tárí" means the sap of any kind of palm-tree:

(*h*) "fermented liquor" means malt liquor, wine, pachwai and fermented tárí, and in any provision of this

this Act, shall, if the Local Government, subject to the control of the Governor General in Council, so directs, include any other fermented liquor, and also tárí though it may not have perceptibly begun to ferment :

(*i*) " spirit " means any liquor containing alcohol obtained by distillation :

(*j*) the expression " intoxicating drugs " means ganja, bhang, charas, and every preparation and admixture of the same :

(*k*) " hemp " means any variety of the hemp plant from which intoxicating drugs can be produced :

(*l*) " tola " means a weight of one hundred and eighty grains Troy :

(*m*) " ser " means a weight of eighty tolas :

(*n*) the articles next hereinafter mentioned shall be deemed to be sold retail within the meaning of this Act when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say,—

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles;

country spirit, one ser, and in Burma one reputed quart bottle;

country fermented liquor, four sers, and in Burma four reputed quart bottles ;

bhang, or any preparation or admixture thereof, one ser ;

ganja or charas, or any preparation or admixture thereof, five tolas.

If sold in larger quantities, they shall be deemed to be sold wholesale.

(*2*) In any case in which doubt arises, the Local Government may decide what, for the purposes of this Act, shall be deemed to be " country spirit," " country fermented liquor," " foreign spirit," and

" foreign

"foreign fermented liquor"; and such decision shall be binding on the Courts.

Saving of Act XVI of 1863 and XIII of 1889.

4. Nothing herein contained shall affect Act XVI of 1863 (*to make special provision for the levy of the Excise-duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry*) or the Cantonments Act, 1889.

XIII of 1889.

CHAPTER II.

PRODUCTION OF SPIRIT AND FERMENTED LIQUOR.

Manufacture of spirit and liquor without license prohibited.

5. No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, in any district except under a license granted by the Collector or by a person authorised by the Collector to grant such license, and in accordance with the conditions (if any) contained therein.

Power to establish distilleries for country spirit.

6. The Collector may, with the previous sanction of the Chief Revenue-authority, from time to time—

(*a*) establish at any place within his district a distillery in which country spirit may be made, and discontinue any distillery so established; and

(*b*) fix limits within his district within which no such spirit, unless made in the said distillery, shall be introduced without a pass from him.

Duty on spirit.

7. No spirit shall be removed from any distillery licensed under section 5 or established under section 6 until—

(*a*) such duty as the Local Government may from time to time fix in respect of such spirit has been paid, or

(*b*) a bond for such duty has been executed, or

(*c*) duty

(*c*) duty in respect of the materials used in making such spirit has been levied at such rates and in such manner as the Local Government, with the previous sanction of the Governor General in Council, may from time to time direct.

Explanation.—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption.

Duty on fermented liquor.

8. No fermented liquor shall be removed from a brewery licensed under section 5 until—

(*a*) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1894, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government, having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe, or VIII of 1894.

(*b*) a bond for such duty has been executed.

Power for Chief Revenue-authority to make rules as to distilleries and breweries licensed under section 5.

9. The Chief Revenue-authority may, from time to time, make rules as to—

(*a*) the granting of licenses for distilleries, stills and breweries under section 5;

(*b*) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work;

(*c*) the size and description of the stills in such distillery;

(*d*) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes;

(*e*) the

(*Chapter II.—Production of Spirit and Fermented Liquor.—Sections 10-11. Chapter III.—Cultivation and Control of Intoxicating Drugs.—Section 12.*)

(*e*) the inspection and examination of such distillery or brewery, and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein;

(*f*) the furnishing of statements of the spirit and the stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mashtuns, underbacks, wort-receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery.

Power for Chief Revenue-authority to make rules for distilleries established under section 6.

10. The Chief Revenue-authority may, from time to time, make rules as to—

(*a*) the management of distilleries established under section 6, and, in particular, the conditions on which any materials to be used in making spirit may be brought into such distillery;

(*b*) the conditions on which spirit may be made in such distilleries; and

(*c*) the storing and passing out of the spirit so made, and the contents of the passes.

Sanction to rules under sections 9 and 10.

11. Except in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmere and Merwára, the sanction of the Local Government is required to validate rules under sections 9 and 10.

CHAPTER III.

Cultivation and Control of Intoxicating Drugs.

Prohibition restriction and regulation of cultivation of hemp and

12. (*1*) In Burma, the cultivation of hemp and the preparation of intoxicating drugs are prohibited except under, and in accordance with, a license granted

production of intoxicating drugs.

granted by such officer as the Local Government may from time to time appoint in this behalf.

(*2*) In the other territories to which this Act extends, the Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

(*a*) prohibit, absolutely or except under, and subject to the conditions of, a license granted by such officer as the Local Government may from time to time appoint in this behalf, the cultivation of the hemp plant and the production or preparation of intoxicating drugs from the hemp plant so cultivated, and place the cultivation of the hemp plant and the production or preparation and storage of such intoxicating drugs as aforesaid under such supervision as may be deemed necessary to secure payment of the duty (if any) imposed under this Act;

(*b*) restrict and regulate, in such manner as may by rule be prescribed, the collection by any person of the spontaneous growth of the hemp plant and the preparation of intoxicating drugs from the spontaneous growth so collected; and

(*c*) prohibit, absolutely or otherwise than by certain specified routes and under specified conditions, the import and transport of intoxicating drugs;

and may, in like manner, cancel or vary any such notification.

Duty on cultivation of hemp and intoxicating drugs.

13. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the official Gazette, in respect

respect of the whole or any part of the territories administered by it,—

(*a*) impose such duty, not exceeding two hundred rupees per acre, as it may think fit, on the cultivation of hemp; or,

(*b*) impose such duty, not exceeding twenty rupees per ser, as it may think fit on intoxicating drugs produced or prepared in, or imported into, or exported from, or transported from place to place within, any of the territories to which this Act extends, or any part thereof;

and may, in like manner, alter or abolish any duty imposed under this section.

Establishment and licensing of bonded and other warehouses and levy of duty on intoxicating drugs on issue therefrom.

14. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time,—

(*a*) establish or license bonded or other warehouses for the storage of intoxicating drugs, and

(*b*) direct that, subject to such conditions (if any) as it may, from time to time, impose, the levy of the duty (if any) payable under section 13 on intoxicating drugs in transit to or from, or stored in, such warehouses shall be postponed until such time as may by rule be fixed in this behalf.

Payment of warehouse-dues.

15. (*1*) If intoxicating drugs be lodged in a warehouse established under the last foregoing section, the owner shall pay monthly, on receiving a bill or written demand for the same from the Collector or other officer deputed by the Collector in this behalf, warehouse-dues at such rates as the Chief Revenue-authority may fix.

(*2*) If any bill for warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Collector may, in discharge

discharge of such demand (any transfer or assignment of the drugs notwithstanding), cause to be sold, in such manner as he may think fit, such sufficient portion of the drugs as he may select.

(*3*) Out of the proceeds of such sale the Collector shall satisfy, first, the duty payable in respect of the drugs sold and, next, the demand in respect of which the drugs were sold, and shall then pay the surplus (if any) to the owner of the drugs on his application:

Provided that, if the drugs fail to produce a sum sufficient to satisfy the said duty and demand, the same shall not be sold, but shall be destroyed by, or by order of, the Collector:

Provided also that the application for such surplus (if any) as aforesaid be made within one year from the date of the sale of the drugs, or that sufficient cause be shown for not making it within such period.

Period during which intoxicating drugs may remain warehoused.

16. Any intoxicating drugs warehoused under this Act may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of two years from the date on which they were so deposited. The owner of any drugs remaining in a warehouse on the expiry of such period shall forthwith clear the same:

Provided that, when the license for a warehouse licensed under this Act is cancelled and the Collector gives notice of such cancellation to the owner of any drugs deposited in such warehouse, such owner shall, within seven days from the date on which such notice is given, remove such drugs to another warehouse or clear them.

Power to remove intoxicating drugs from one warehouse to another.

17. (*1*) Any owner of intoxicating drugs warehoused under this Act may, at any time within two years from the date on which the drugs were so warehoused, with the permission of the Collector and on such conditions and after giving such security (if any)

as

as the Collector may direct, remove the drugs from one warehouse to another, whether established or licensed by the same or another Local Government and whether under this Act or under any other enactment for the time being in force.

Possession of intoxicating drugs.

18. In Burma no person shall have in his possession any intoxicating drugs except under, and in accordance with the terms of, a general exemption granted by the Local Government, or a license granted by such officer as the Local Government may, from time to time, appoint in this behalf.

(*2*) In the other territories to which this Act extends, no person shall have in his possession any larger quantity of any intoxicating drugs than that specified in section 3, sub-section (*1*), clause (*n*), in respect of such drugs unless he is permitted to collect, cultivate, manufacture or sell the same, or holds a pass therefor from the Collector or some other officer empowered by the Local Government to grant such passes.

Power for Local Government to make rules.

19. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the official Gazette, make rules consistent with this Act—

(*a*) to regulate the time, place and manner of payment of the duties (if any) imposed under section 13,

(*b*) to carry into effect the provisions of section 12, section 14 and section 18 or any of them, and

(*c*) generally, to carry into effect the provisions of this Chapter.

Power for Collector or other authorized officer to grant licenses and passes for the possession or transport

20. The Collector or any other officer empowered by the Local Government in this behalf may, from time to time, grant licenses or passes to persons desirous of possessing or transporting intoxicating drugs, and the Chief Revenue-authority, with the previous

of intoxicating drugs and for Chief Revenue-authority to make rules.

previous sanction of the Local Government, may make rules to regulate the grant of such licenses or passes.

CHAPTER IV.

SALE OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS.

Spirit, fermented liquor and intoxicating drugs not to be sold without license.

21. No spirit, fermented liquor or intoxicating drug shall be sold except under, and in accordance with the terms of, a license granted under the provisions hereinafter contained:

Provided as follows:—

(*a*) nothing in this section applies to the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease;

(*b*) any officer empowered in this behalf by the Chief Revenue-authority may grant to travelling merchants, subject to such rules and restrictions as such authority may from time to time prescribe, a general license authorizing them to sell foreign spirit and foreign fermented liquor wholesale in any district which they may visit in the course of their travels, without taking out a fresh license for that district;

(*c*) any person making or producing country spirit or country fermented liquor, in accordance with the provisions of this Act, may, subject to any rules from time to time made by the Local Government in this behalf, sell such spirit or liquor to any person licensed

licensed under this Act as a retail vendor of such spirit or liquor;

(*d*) any person authorized to cultivate the hemp plant may sell any intoxicating drug prepared from his plants to any person to whom he is permitted by the conditions of his license to sell the same, or to any person authorized to purchase the same by the order in writing of the Collector.

Licenses how granted and cancelled.

22. (*1*) Subject to the rules made by the Chief Revenue-authority under the powers conferred by this Act, the Collector may grant licenses for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, and (except in Burma) of intoxicating drugs, within his district or any part thereof or at any place therein.

(*2*) Licenses for the sale of country spirit and country fermented liquor and intoxicating drugs, wholesale, and licenses for the sale, in Burma, of intoxicating drugs, retail, shall be granted only by such officer as the Local Government from time to time appoints in this behalf.

(*3*) Any license granted under this section may be cancelled by the Collector for any cause specified therein.

Further power to cancel licenses.

23. (*1*) Whenever the Collector considers that the license of a vendor of country spirit, country fermented liquor or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license-fee for fifteen days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Commissioner of Revenue or the Chief Revenue-authority directs.

(*2*) On

(*2*) On the expiration of such notice or the payment of such additional compensation, the Collector may cancel the said license.

Surrender of retail license.

24. (*1*) Any retail vendor licensed under this Act may surrender his license on the expiration of one month's previous notice given by him to the Collector of his intention to surrender the same and on payment of such sum, not exceeding the amount of the license-fee for six months, as the Collector may fix in this behalf.

(*2*) If the Collector is satisfied that there is sufficient reason for surrendering a license, he may remit the sum so fixed.

Power for Collector to farm fees and for farmer to grant licenses.

25. (*1*) The Collector, with the sanction of the Chief Revenue-authority, may let in farm—

(*a*) the fees leviable in any district or part of a district on licenses for the retail sale of any description of country spirit or country fermented liquor or (except in Burma) of intoxicating drugs;

(*b*) the right to manufacture, in any district or part of a district in which no distillery is established under section 6, country spirit or country fermented liquor.

(*2*) When the fees so leviable or the right to manufacture such spirit or liquor, or both, are or is let in farm, the farmer may, subject to such reservations or restrictions as the Collector, with the sanction of the Chief Revenue-authority, may from time to time make or impose, grant licenses for the retail sale, or for the manufacture, or for both, as the case may be, of such articles within the local limits of his farm, and shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Chief Revenue-authority may, from time to time, prescribe in this behalf.

26. The

(*Chapter IV.—Sale of Spirit, Fermented Liquor and Intoxicating Drugs.—Sections 26-29. Chapter V.—Possession and Import of Spirit and Fermented Liquor.—Section 30.*)

Farm may be cancelled.

26. The Collector, with the sanction of the Chief Revenue-authority, may cancel any farm granted under this Act.

Compensation to farmers in certain cases.

27. If any such farm be cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses be made or imposed within the term of the farm, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Chief Revenue-authority may determine.

Recovery of arrears by farmers.

28. Every farmer under this Act may use the same means and processes for the recovery of any arrear of fees due to him from any retail vendor as may be lawfully used by the local landholders for the recovery of arrears of rent due to them from their tenants.

Power for Chief Revenue-authority to regulate supply of tárí to licensed vendors.

29. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tárí shall be supplied to licensed vendors of the same.

CHAPTER V.

Possession and Import of Spirit and Fermented Liquor.

Possession of spirit, etc.

30. (*1*) No person shall have in his possession any quantity of any spirit or fermented liquor larger than that specified in section 3, sub-section (*1*), clause (*n*), in respect of such spirit or liquor, unless he is permitted to manufacture or sell the same, or he holds a pass therefor from the Collector or from some other officer empowered by the Local Government to grant such passes.

(*2*) Nothing in this section extends to—

(*a*) any foreign spirit or foreign fermented liquor in

in the possession of any common carrier or warehouseman as such, or purchased by any person for his private use and not for sale, or

(*b*) tárí intended to be used for the manufacture of gúr or molasses.

Spirit and fermented liquor from foreign territory subject to duty.

31. A person shall not bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until he has obtained a pass therefor from such officer as the Local Government from time to time appoints in this behalf, and has paid in respect thereof,—

(*a*) if the Local Government has fixed a duty under clause (*a*) of section 7 for like spirit manufactured in the part of the territory into which the spirit is to be brought, that duty, or,

(*b*) if the Local Government has not fixed a duty under that clause for like spirit manufactured in that part, a duty at such rate as the Local Government from time to time prescribes in this behalf, not exceeding the highest rate leviable, under the law for the time being in force, on spirit imported into British India by sea.

(*2*) The provisions of sub-section (*1*) with respect to spirit shall apply to fermented liquor also, with this modification, that the duty to be paid in respect of the liquor shall be the duty leviable on like liquor under the Indian Tariff Act, 1894, or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (*a*) of section 8, may from time to time prescribe. VIII of 1894.

(*3*) If any question arises as to the duty to be charged on any spirit or fermented liquor under this section,

section, the decision of the Local Government thereon shall be final.

Spirit and fermented liquor from territory beyond India subject to duty.

32. (*1*) The Governor General in Council may, from time to time by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof, and may alter or abolish any duty so imposed.

(*2*) When any duty is imposed under this section, the Governor General in Council may by rule prescribe the time, place and manner of payment of the same.

CHAPTER VI.

Officers and their Powers.

Collectors may appoint Excise-officers.

33. The Collector may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise-revenue and for the prevention of offences against this Act, and the officers so appointed shall, in addition to their ordinary designations (if any), be styled Excise-officers.

Recovery of arrears of fees.

34. The Collector may recover any amount due to the Government under this Act or the rules made hereunder, by distress and sale of the moveable property of the person from whom such amount is due or of his surety, or by any other process for the time being in force for the recovery of arrears of land-revenue due from landholders or from farmers of land or their sureties.

Power of Excise-officers to inspect shops.

35. Any Excise-officer may enter and inspect at any time by day or by night the shop or premises in which any manufacturer or vendor licensed under this Act carries on the manufacture of country spirit,

or

or the sale of country spirit, country fermented liquor or intoxicating drugs.

Power of Excise-officers to arrest persons carrying spirit, etc., liable to confiscation.

36. Any Excise-officer may stop and detain any person carrying any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act, and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it, and may also arrest the person in whose possession such spirit, liquor or drug is found.

Power of Excise-officers to arrest persons in possession of article liable to confiscation and to seize article.

37. Any Excise-officer in the receipt of a monthly salary of not less than ten rupees, or who receives an annual remuneration equivalent to such salary, may arrest any person having in his possession any article liable to confiscation under this Act or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor or drug.

Power of Excise-officer to search on information of illicit manufacture or possession.

38. Whenever any Excise-officer in receipt of such monthly salary or annual remuneration as aforesaid has reason to believe, from information given by any person (which information shall be taken down in writing), that in any place spirit is unlawfully manufactured, or any article liable to confiscation under this Act is kept or concealed, such officer may, after sunrise and before sunset (but always in the presence of an officer of police in the receipt of a monthly salary of not less than ten rupees, unless the Excise-officer is himself such an officer of police), enter into such place and in case of resistance may break open any door and force and remove any other obstacle to such entry, and may seize and carry away such spirit or article, and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping and concealing of such article.

39. The

Collector may issue warrant of arrest in certain cases.

39. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs, or to have in his possession any article liable to confiscation under this Act.

Collector may issue search-warrant.

40. (*1*) The Collector may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act is kept or concealed.

(*2*) Such warrant may be executed by any Excise-officer in the receipt of a monthly salary of not less than ten rupees at the time and in the manner prescribed in section 38.

(*3*) Whenever the Collector thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant specially authorizing the search to be so made. Such warrant may be executed by any Excise-officer as aforesaid in the manner prescribed in section 38, and shall cease to be in force at sunrise on the day next following.

Excise-officer to report arrest, etc., and to take person arrested to Magistrate.

41. Whenever an Excise-officer arrests any person, or seizes any article liable to confiscation under this Act, or enters any place for the purpose of searching for any such article, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search to his official superior, and, unless acting under the warrant of the Collector, shall take the person arrested or the article seized with all convenient despatch to the Magistrate for trial or adjudication.

42. Whenever

(*Chapter VI.—Officers and their Powers.—Sections 42-44. Chapter VII.—Penalties.—Section 45.*)

Procedure after arrest or seizure.

42. Whenever any person is arrested or any article is seized under the warrant of a Collector issued under this Act, the officer making such arrest or seizure shall, within twenty-four hours thereafter, take the person arrested or the article seized to the Collector, and the Collector, after such enquiry as he thinks necessary, shall send such person or article to the nearest Magistrate, or shall order the immediate discharge of such person or the release of such article.

Police to aid Excise-officers.

43. All Police-officers are required to aid the Excise-officers in the due execution of this Act, upon request made by such Excise-officers.

Power for Local Government to invest Police-officers with powers of Excise-officers.

44. (*1*) The Local Government may, from time to time, invest either by name or in virtue of his office—

(*a*) any Police-officer with the powers conferred on Excise-officers by section 36 of this Act;

(*b*) any Police-officer in charge of a station or any Police-officer of or above the grade of head-constable or sergeant with the powers conferred on Excise-officers by sections 37 and 38 of this Act.

(*2*) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be an Excise-officer within the meaning of this Act.

CHAPTER VII.

PENALTIES.

For illegally manufacturing spirit or liquor.

45. (*1*) Whoever in contravention of section 5 constructs, works or possesses a distillery, still or brewery, or makes fermented liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(*2*) All spirit and liquor made in contravention of section 5, and all materials and implements collected

for

for the purpose of such manufacture shall be liable to confiscation.

46. (*1*) Any person who—

(*a*) without a special pass from the Collector introduces, into the limits fixed for the consumption of spirit made at a distillery established under section 6, any country spirit manufactured at another place, or — For illegally introducing country spirit.

(*b*) in contravention of section 7 or section 8 or of any rule made under section 9 or section 10, removes any spirit from a distillery or any fermented liquor from a brewery, or — For illegally removing spirit or fermented liquor.

(*c*) in contravention of section 31, brings any spirit or fermented liquor into any territory to which this Act extends, or — For illegally importing spirit or fermented liquor.

(*d*) without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 32, brings any spirit or fermented liquor into any territory to which this Act extends, — For importing spirit, fermented liquor or intoxicating drug without paying duty.

shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(*2*) All such spirit or fermented liquor, together with the vessels containing the same, and any animals and conveyances used in carrying it, shall be liable to confiscation.

47. Any person who, except in cases herein otherwise provided for, wilfully contravenes any rule made under section 9 or section 10 shall be punished with fine not exceeding one hundred rupees. — For contravening rules prescribed by Chief Revenue-authority.

48. (*1*) Any person who, in contravention of any provision of Chapter III or any rule thereunder, or without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 13,— — For illegally cultivating hemp or collecting the spontaneous growth of hemp, or preparing, possessing, importing, exporting

(*a*) cultivates hemp, or

(*b*) collects

or transporting intoxicating drugs.

(*b*) collects the spontaneous growth of the hemp plant, or

(*c*) prepares any intoxicating drug, or

(*d*) possesses any intoxicating drug, or

(*e*) imports, exports or transports any intoxicating drug,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

(*2*) Any intoxicating drug in respect of which an offence has been committed under this section, together with the vessels containing the same and any animals and conveyances used in carrying it, shall be liable to confiscation.

For illicitly selling spirit, etc.

49. Any person who, in contravention of section 21, sells any spirit, fermented liquor or intoxicating drug, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For permitting drunkenness, etc. in shop.

50. Any person licensed to sell retail spirit, or fermented liquor, or intoxicating drugs, who permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing-apparel or other effects in barter for spirit, fermented liquor or intoxicating drugs, shall be punished with fine which may extend to two hundred rupees.

For illegally possessing spirit or liquor.

51. Any person who possesses any spirit or liquor, in contravention of section 30, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both; and the spirit or liquor, together with any vessels, packages and coverings in which it is contained, and any animals and conveyances used in carrying it, shall be liable to confiscation.

52. Any

For refusing to produce license and for breach of rules and conditions.

52. Any person holding a license under this Act and refusing to produce the same on the demand of any Excise-officer, and any person who breaks any rule under this Act, or any condition of a license granted under this Act for the breach of which rule or condition no other penalty is hereby provided, shall be punished with fine which may extend to fifty rupees.

For conniving at illicit manufacture or sale of spirit, etc.

53. (*1*) Any owner or occupier of land, and any agent of any such owner or occupier, who authorizes or connives at the illegal manufacture of spirit or the sale of spirit or fermented liquor or intoxicating drugs shall for every such offence be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(*2*) Any person invested with local jurisdiction who authorizes or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug within the local limits of such jurisdiction shall be punished with fine which may extend to five hundred rupees.

For police neglecting to aid Excise-officers.

54. Any Police-officer who, without lawful excuse, neglects or refuses to aid an Excise-officer as required by section 43, and any officer in charge of a police-station who, on application made by an Excise-officer desiring to act under section 38, fails to attend a search himself, or to depute a subordinate officer of the required rank, shall be punished with fine which may extend to five hundred rupees.

For vexatious search or seizure.

55. Any Excise-officer who,—

(*a*) without reasonable grounds of suspicion searches, or causes to be searched, any place, or

(*b*) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act, or

(*c*) vexatiously

(*c*) vexatiously and unnecessarily arrests any person, or

(*d*) commits any other excess not required for the execution of his duty,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

For delay in reporting arrest, etc., or in taking person arrested to Magistrate.

56. Any Excise-officer who, in contravention of section 41 or section 42, neglects to report the particulars of an arrest, seizure or search, or delays taking to the Magistrate or Collector, as the case may be, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees.

Prosecutions restricted.

57. A Court shall not take cognizance of an offence punishable under any one of the following sections, namely, 45, 46, 47, 48, 49, 51, 52 and 53, except on the complaint or report of the Collector or an Excise-officer; and a Court shall not take cognizance of any offence punishable under this Act unless the prosecution is instituted before the expiry of six months next after the commission of such offence.

Confinement in what jail.

58. Every person imprisoned for an offence under section 47 or section 52 shall be confined in the civil jail, and every person imprisoned for an offence under any other section shall be confined in the criminal jail.

Attempts and abetment.

59. Whoever attempts to commit any offence punishable under this Act or abets, within the meaning of the Indian Penal Code, the commission of any such offence shall be punished with the punishment provided for such offence.

Disposal of fines, etc., as rewards.

60. Any Magistrate before whom any person is convicted of any offence under sections 45, 46, 47, 48, 49, 51 or 53, may award to any person who has contributed in any way to such conviction, the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property.

61. Any

(*Chapter VII.—Penalties.—Section 61. Chapter VIII.—Military Cantonments.—Sections 62-63. Chapter IX.—Miscellaneous.—Section 64.*)

Magistrate to pass order of confiscation.

61. Any article liable to confiscation under this Act may, on the application of an Excise-officer, be confiscated by the order of any Magistrate within the local limits of whose jurisdiction it is found.

CHAPTER VIII.

Military Cantonments.

Manufacture and sale of spirits, etc. in military cantonments.

62. Within the limits of any military cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirit, or for the sale of spirit or fermented liquor, shall be granted, nor shall the fees leviable on licenses for the retail sale of such spirit or liquor, or the right to manufacture such spirit or liquor, be let in farm, unless with the knowledge and consent of the Commanding Officer; and upon his requisition any such license which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately cancelled.

Application of Act to military cantonments.

63. In all other respects the provisions of this Act shall have effect within such limits or distance.

CHAPTER IX.

Miscellaneous.

Collector subject to control of Commissioner.

64. (*1*) The Collector shall in all proceedings under this Act be subject to the control of the Commissioner of Revenue, and all orders passed by a Collector under this Act shall be appealable to such Commissioner in manner provided by the rules for the time being in force relating to appeals from the orders of Collectors.

(*2*) The Chief Revenue-authority may revise any order passed by a Collector under this Act or by a Commissioner under this section.

65. The

Additional power for Chief Revenue-authority to make rules.

65. The Chief Revenue-authority may, from time to time, make rules consistent with this Act—

(*a*) as to the period for which any license or farm under this Act shall be granted;

(*b*) as to the fee payable for any such license or farm, and the time or times at which it shall be payable;

(*c*) as to the security to be given by any licensee or farmer under this Act;

(*d*) as to the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein;

(*e*) as to the disposal of things confiscated under this Act;

(*f*) as to the duties of Excise-officers; and

(*g*) to provide generally for carrying out the provisions of this Act.

Power for Local Government to exempt articles and persons.

66. The Local Government may, from time to time by notification in the official Gazette, exempt within any specified local area any specified articles or any specified class of persons from all or any of the provisions of this Act, and may, by like notification, cancel any such exemption.

THE SCHEDULE.

(*The Schedule.*)

THE SCHEDULE.

(*See section 2.*)

Year.	No.	Title or subject.	Extent of repeal.
1881	XXII	The Excise Act, 1881 .	The whole.
1885	VI	Amending the Excise Act, 1881.	Ditto.
„	IX	Amending the Excise Act, 1881, and other Acts.	So much as relates to the Excise Act, 1881.
1887	II	Ditto	Ditto.
1888	XVIII	Financial Commissioner, Burma	So much of section 7 and the schedule as relates to the Excise Act, 1881.
1889	XIII	The Cantonments Act, 1889 .	So much of section 2 and the schedule as relates to the Excise Act, 1881.
1890	XIII	Amending the Excise Act, 1881, and other Acts.	Sections 2 to 5 (both inclusive).
„	XX	The North-Western Provinces and Oudh Act, 1890.	Section 43.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to the Excise Act, 1881.
1893	X	Amending the Excise Act, 1881	The whole.

ACT No. XIII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 30th March, 1896.)

An Act to amend the Code of Criminal Procedure, 1882.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows:— X of 1882.

Amendment of section 269, Act X, 1882.

1. (*1*) In the first sentence of section 269 of the said Code, after the word "may", where it first occurs, the words "with the previous sanction of the Governor General in Council," and after the word "may", where it next occurs, the words "with the like sanction", shall respectively be inserted.

(*2*) After the first sentence of the same section the following shall be inserted, namely:—

"The Local Government, by like order, may also declare that, in the case of any district in which the trial of any offence is to be by jury, the trial of such offence shall, if the Judge, on application made to him or of his own motion, so directs, be by jurors summoned from a special jury list, and may revoke or alter such order."

Amendment of section 276, Act X, 1882.

2. In section 276 of the said Code, before the word "*thirdly*" the word "and" shall be repealed, and to the same section the following shall be added, namely:—

"and

fourthly, in any district for which the Local Government has declared that the trial of certain offences may be by special jury, the jurors shall, in any case in which the Judge so directs, be chosen from the special jury list prescribed in section 325A."

3. (*1*) In

3. (*1*) In section 307 of the said Code, for the words "so completely that he considers it" the words "and is clearly of opinion that it is" shall be substituted. Amendment of section 307, Act X, 1882.

(*2*) In the same section, for the words "but it may" the words "and subject thereto it shall, after considering the entire evidence and after giving due weight to the opinions of the Sessions Judge and the jury," shall be substituted.

4. To section 319 of the said Code the following words shall be added, namely:— Amendment of section 319, Act X, 1882.

"or, if the Local Government, on consideration of local circumstances, has fixed any smaller area in this behalf, within the area so fixed."

5. After section 325 of the said Code the following section shall be added, namely:— Addition of new section after section 325, Act X, 1882.

"325A. In the case of any district for which the Local Government has declared that the trial of certain offences shall, if the Judge so direct, be by special jury, the Sessions Judge and the Collector of such district or other officer as aforesaid shall prepare, in addition to the revised list hereinbefore prescribed, a special list containing the names of such jurors as are borne on the revised list and are, in the opinion of such Sessions Judge and Collector or other officer as aforesaid, by reason of their possessing superior qualifications in respect of property, character or education, fit persons to serve as special jurors: Provided always that the inclusion of the name of any person in such special list shall not involve the removal of his name from the revised list nor relieve him of his liability to serve as an ordinary juror in cases not tried by special jury." Preparation of list of special jurors.

6. In section 326 of the said Code, after the words "the said revised list" the words "or the said special list" shall be inserted, and the words "on the revised list" shall be omitted. Amendment of section 326, Act X, 1882.

7. After

Addition of new section after section 330, Act X, 1882.

7. After section 330 of the said Code the following section shall be added, namely :—

Court may relieve special jurors from liability to serve again as jurors for twelve months.

"330A. The Court of Session may, if it shall think fit, at the conclusion of any trial by special jury direct that the jurors who have served on such jury shall not be summoned to serve again as jurors for a period of twelve months."

ACT No. XIV OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 21st August, 1896.)

An Act to amend the Government Tenants (Punjab) Act, 1893.

WHEREAS it is expedient to amend the Government Tenants (Punjab) Act, 1893; It is hereby enacted as follows:— III of 1893.

Amendment of description of Act III, 1893.

1. (*1*) In the description of the said Act immediately preceding the preamble, the word "certain" is repealed.

Amendment of preamble to Act III, 1893.

(*2*) In the preamble to the said Act the word "certain" and the words "and are wholly or partly irrigable from Government canals" are repealed.

Amendment of section 3, Act III, 1893.

(*3*) In section 3 of the said Act the words "and is wholly or partly irrigable from a canal the property of the Government" are repealed.

ACT No. XV OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 10th September, 1896.*)

An Act to amend the Glanders and Farcy Act, 1879.

WHEREAS it is expedient further to amend the Glanders and Farcy Act, 1879; It is hereby enacted as follows:— XX of 1879.

Amendment of section 1, Act XX, 1879.

1. In section 1 of the said Act, as amended by Act XXIV of 1886, the words "except the territories respectively administered by the Governor of Fort St. George in Council and the Lieutenant-Governor of Bengal" are repealed.

Amendment of sections 7 and 8, Act XX, 1879.

2. To section 7 of the said Act the words "Provided that when the Inspector is also a Veterinary Practitioner so appointed he may make the examination himself" shall be added, and in sections 7 and 8, for the word "Surgeon," wherever it occurs, the word "Practitioner" shall be substituted.

Addition of a section to Act XX, 1879.

3. To the said Act, as amended by the Repealing and Amending Act, 1891, the following section shall be added, namely:— XII of 1891.

Appointment of same person to be both Inspector and Veterinary Practitioner.

"15. Any Veterinary Practitioner may be appointed by the Local Government to be both Inspector and Veterinary Practitioner for all or any of the purposes of this Act or of any rule thereunder."

ACT No. XVI of 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 10th September, 1896.*)

An Act to amend the Indian Post-office Act, 1866.

WHEREAS it is expedient to amend the Indian Post-office Act, 1866; It is hereby enacted as follows:— XIV of 1866.

Addition of new section after section 66, Act XIV, 1866.

1. After section 66 of the said Act (as amended by section 7 of Act III of 1895) the following section shall be added, namely:—

Recovery of duty of customs paid by postal authorities.

"**67.** When a letter, parcel or other article on which any duty of customs is payable, has been received by post from any place beyond the limits of British India and such duty has been paid by the postal authorities at any customs-port or elsewhere, the amount of such duty shall be recoverable in the same manner as postage under this Act."

ACT No. XVII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 1st October, 1896.*)

An Act to amend the Punjab Land-revenue Act, 1887.

WHEREAS it is expedient to amend the Punjab Land-revenue Act, 1887; It is hereby enacted as follows:— XVII of 1887.

Amendment of section 28, Act XVII, 1887.

1. For sub-section (*2*) of section 28 of the said Act the following shall be substituted, namely:—

"(*2*) When the Government undertakes to pay the zaildárs and inámdárs in any district, tahsil or other local area from the land-revenue realized in that local area, a rule under sub-section (*1*) may direct that from every person, to whom the land-revenue of any land in that local area has been released or assigned, or who has redeemed or compounded for the same, there shall be levied as a contribution towards the payment of such zaildárs and inámdárs a rate not exceeding one-and-a-half per cent. on the land-revenue which has been, or, but for such release, assignment, redemption or composition, would have been, assessed on such land; and, in any case in which land-revenue is collected on account of such land by any Revenue-officer for any such person, such officer may deduct that percentage from the amount payable by him to that person."

Substitution of new section for section 29, Act XVII, 1887.

2. For section 29 of the said Act the following shall be substituted, namely:—

Village-officers' cess.

"29. (*1*) The Local Government may, by notification, impose on all or any estates in the territories for the time being administered by it a cess, to be called the village-officers' cess, at such rate or rates not exceeding

exceeding one anna for every rupee of the annual value as it may think fit, for remunerating village-officers in those territories and for defraying other expenditure directly connected with the supervision of those officers or with the performance of their duties.

(*2*) 'Annual value' in sub-section (*1*) has the meaning assigned to that expression in the Punjab District Boards Act, 1883; that is to say—

XX of 1883.

(*a*) double the land-revenue for the time being assessed on any land, whether the assessment is leviable or not; or,

(*b*) where the land-revenue has been permanently assessed, or has been wholly or in part compounded for or redeemed, double the amount which, but for such permanent assessment, composition or redemption, would have been leviable; or,

(*c*) where no land-revenue has been assessed, double the amount which would have been assessed if the average village-rate had been applied:

Provided that, in any tract in which, under the settlement for the time being in force, the improvement of the land due to canal-irrigation has been excluded from account in assessing the land-revenue and a rate has been imposed in respect of such improvement, that rate shall be added to the land-revenue for the purpose of computing the annual value.

(*3*) The Financial Commissioner may make rules for the collection, control and expenditure of the village-officers' cess.

(*4*) All cesses now levied in any local area for the purposes mentioned in sub-section (*1*) shall be deemed to have been lawfully imposed and shall, until the village-officers' cess is imposed in that local area under that sub-section, be deemed to be lawfully leviable and, for the purposes of this section, to be that cess."

3. Sub-section (*2*) of section 145 of the said Act is repealed.

Repeal of sub-section (*2*), section 145, Act XVII, 1887

ACT No. XVIII OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 1st October, 1896.*)

An Act to amend the Punjab Municipal Act, 1891.

WHEREAS it is expedient to amend the Punjab Municipal Act, 1891 (hereinafter called "the said Act"); It is hereby enacted as follows:— XX of 1891.

Addition to section 137, Act XX, 1891.

1. In section 137, sub-section (*1*), of the said Act, after clause (*d*) the following clauses shall be added, namely:—

"(*e*) prohibit the sale of milk and butter by persons not licensed by the committee;

(*f*) prohibit the import into the municipality for sale of milk and butter by persons not licensed by the committee;

(*g*) fix the conditions on which licenses under this section are to be granted and may be revoked."

Addition of new section after section 137, Act XX, 1891.

2. After section 137 of the said Act the following section shall be added, namely:—

Penalty for selling food or drink not of the nature, substance or quality of the article demanded by the purchaser.

"137A. (*1*) Whoever sells, to the prejudice of any purchaser, any article of food or drink which is not of the nature, substance or quality of the article demanded by such purchaser, shall be punishable with fine which may extend to one hundred rupees:

Provided that an offence shall not be deemed to be committed under this section in the following cases, that is to say:—

(*a*) where any matter or ingredient not injurious to

to health has been added to food or drink in order to the production or preparation of the same as an article of commerce in a state fit for carriage or consumption, and not fraudulently to increase the bulk, weight or measure or conceal the inferior quality thereof;

(*b*) where food or drink is unavoidably mixed with some extraneous matter in the process of collection or preparation.

(*2*) In any prosecution under this section it shall be no defence to allege that the vendor was ignorant of the nature, substance or quality of the article sold by him, or that the purchaser, having bought such article only for analysis, was not prejudiced by the sale:

Provided that an offence shall not be deemed to be committed under this section, if the vendor proves to the satisfaction of the Court that he had purchased the article sold by him as the same in nature, substance and quality as that demanded by the purchaser, and with a written warranty to that effect, that he had no reason to believe at the time when he sold it that the article was otherwise, and that he sold it in the same state as when he purchased it.

(*3*) This section shall not take effect in any municipality until it has been specially extended thereto by the Local Government at the request of the committee."

Partial repeal of section 144, clause (*c*), Act XX, 1891.

3. In section 144, clause (*c*), of the said Act the words "within bazars" are repealed.

ACT No. XIX OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 1st October, 1896.*)

An Act to provide for the temporary appointment from time to time of an Additional Judicial Commissioner for the Central Provinces.

WHEREAS it is expedient to provide for the temporary appointment from time to time of an Additional Judicial Commissioner to assist the Judicial Commissioner of the Central Provinces; It is hereby enacted as follows:—

Title and commencement.

1. (*1*) This Act may be called the Central Provinces Additional Judicial Commissioner's Act, 1896; and

(*2*) It shall come into force at once.

Appointment of Additional Judicial Commissioner.

2. (*1*) The Local Government, with the previous sanction of the Governor General in Council, may from time to time, by notification in the official Gazette, appoint such person as it thinks fit to be an Additional Judicial Commissioner and to sit as such in the Court of the Judicial Commissioner of the Central Provinces.

(*2*) Every person so appointed shall hold his office during the pleasure of the Governor General in Council.

Jurisdiction and powers of Additional Judicial Commissioner.

3. Every Additional Judicial Commissioner shall exercise such jurisdiction and powers of the Judicial Commissioner under any enactment for the time being in force as the Local Government may, from time to time, prescribe, but only in such cases as the Judicial Commissioner may, by general or special order, direct.

4. Every

Application of enactments.

4. Every enactment for the time being applicable to the Judicial Commissioner shall apply to the Additional Judicial Commissioner when exercising any jurisdiction or powers under the last foregoing section, as if he were the Judicial Commissioner.

Appeals.

5. In the event of an appeal being preferred from a judgment or order passed by a Judicial Commissioner or an Additional Judicial Commissioner in any other capacity, the appeal shall be heard by the Additional Judicial Commissioner or the Judicial Commissioner, as the case may be: Provided that, if there be no Additional Judicial Commissioner for the time being appointed, the Governor General in Council may transfer the appeal for hearing to any other High Court in British India; and the Court to which such appeal is transferred shall deal with the same as if it had been originally presented to such Court.

THE SINDH INCUMBERED ESTATES ACT, 1896.

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ACT No. XX OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 16th October, 1896.*)

An Act to amend the law providing for the relief of Jágírdárs and Zamíndárs in Sindh.

WHEREAS it is expedient to amend the law providing for the relief of jágírdárs and zamíndárs in Sindh; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title and commencement.

1. (*1*) This Act may be called the Sindh Incumbered Estates Act, 1896; and

(*2*) It shall come into force at once.

Definitions.

2. In this Act—

(*1*) "jágír land" includes also a share held hereditarily of the revenues of a Government village, but does not include *siri* or *mámul* or garden grants:

(*2*) "jágírdár" means a person who, or whose ancestor, was found in possession of jágír land in Sindh on the seventeenth day of February, 1843, and to whom the said land, or a portion of the same, or other land in lieu thereof, has been continued by the British Government, and to whom, or to whose ancestor, a sanad has been, or hereafter may be, granted confirming such continuance:

(*3*) "zamíndár" means a person holding lands in Sindh on the aggregate of which he or his ancestor has been assessed by the Government, on account of land-revenue for any one of the five revenue years next before the commencement of this Act, a sum not

less

less than three hundred rupees; and a person holding lands in Sindh which, having been comprised in the jágír lands of a jágírdár, and having ceased to be jágír lands, are assessed by the Government on account of land-revenue at a sum not less than three hundred rupees per year, and, where a joint family or any other body of co-owners hold lands of either of those descriptions, each member of that family or body who would be entitled to demand a partition of the lands: and

(*4*) "Commissioner" means the Commissioner in Sindh.

CHAPTER II.

Of the Application and Preliminary Inquiry.

Application for the benefit of this Act.

3. (*1*) At any time after the commencement of this Act, any jágírdár or zamíndár, or any person who would be sole heir or one of the heirs to such jágírdár or zamíndár if he then died intestate, may apply in writing to the Commissioner, stating that such jágírdár or zamíndár is subject to debts or liabilities, other than debts due, or liabilities incurred, to Government, or that his immoveable property is charged with debts or liabilities other than as aforesaid, and requesting that the provisions of this Act be applied to his case.

(*2*) When any jágírdár, zamíndár or other person entitled to make an application under this section is a minor, or of unsound mind, or an idiot, such application may be made on his behalf by the guardian or other legal curator of his person, or by the legally constituted administrator or manager of his estate.

Order to inquire.

4. (*1*) When any such application is made by or on behalf of a jágírdár, or the person who would be his sole heir if he then died, the Commissioner shall direct an inquiry to be made by such officer as he thinks

thinks fit into the nature and amount of such debts and liabilities, and the sufficiency of the debtor's property, whether moveable or immoveable, to discharge the same.

(*2*) When such an application is made in any other case, it shall be in the discretion of the Commissioner, subject to any general rules which may from time to time be made by the Governor of Bombay in Council in this behalf, either to reject such application or to direct an enquiry to be made as aforesaid.

Interim order of protection.

5. When the Commissioner has directed an inquiry under section 4, he may, if he thinks fit, further direct that, until he dismisses the application or appoints an officer under section 7, sub-section (*2*), clause (*c*),—

(*a*) all proceedings then pending in any Civil or Revenue Court or Office in British India, in respect of any of the debts and liabilities to which the debtor is subject, or which are charged on the whole or any part of his immoveable property, shall be stayed, and the operation of all processes, executions and attachments then in force for, or in respect of, such debts and liabilities shall be suspended; and

(*b*) no fresh proceedings, processes, executions or attachments shall be instituted in, or issued by, any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities.

Verified statement to be submitted.

6. (*1*) When an inquiry has been directed under section 4, the applicant shall, within a period to be fixed by the Commissioner, submit to the officer appointed to make such inquiry a statement duly verified by the said applicant, or by some other competent person, in the manner required by law for the verification of plaints and containing, so far as may be practicable,

practicable, such details as to the debts and liabilities, and as to the sufficiency of the debtor's property, whether moveable or immoveable, to meet the same, as the Commissioner, or the said officer subject to his control, may require.

(*2*) If any such statement contains any averment which the person making the verification knows or believes to be false, or does not know or believe to be true, such person shall be deemed to have intentionally given false evidence within the meaning of the Indian Penal Code. XLV of 1860.

Report of inquiry and proceedings thereon.

7. (*1*) The officer so appointed, after making inquiry, shall submit a report of the proceedings to the Commissioner.

(*2*) On receipt of such report, the Commissioner may—

(*a*) direct a further inquiry; or

(*b*) dismiss the application; or,

(*c*) by order published in the Sindh Official Gazette, appoint an officer (hereinafter called the manager) to manage the immoveable property of the debtor, and to arrange for the liquidation of his debts in manner hereinafter provided.

CHAPTER III.

OF THE ORDER OF MANAGEMENT.

Order of management.

8. (*1*) An order made under section 7, sub-section (*2*), clause (*c*) (hereinafter called "the order of management"), shall extend to all immoveable property, including any interest in joint immoveable property, of or to which the debtor is on the date of its publication possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him during the continuance of the management,

management, and to all debts and liabilities to which he is subject, or which are charged on the whole or any part of his immoveable property on the said date, and to the amount of any loan which may be received by the manager in the manner hereinafter provided.

(*2*) The management shall be deemed to commence from the date on which the order is published.

Effect of order of management.

9. On the publication of the order of management the following consequences shall ensue:

(*1*) all proceedings then pending in any Civil Court or Revenue Court or Office in British India in respect to the debts and liabilities mentioned in section 8 shall be stayed; and the operation of all processes, executions and attachments then in force for, or in respect of, such debts and liabilities shall be suspended;

(*2*) so long as the management continues, no fresh proceedings, processes, executions or attachments shall be instituted in or issued by any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities;

(*3*) so long as the management continues, the debtor shall be incompetent—

(*a*) to enter into any contract involving him in pecuniary liability, or

(*b*) to mortgage, charge, lease or alienate the property under management or any part thereof, or

(*c*) to grant valid receipts for the rents and profits arising or accruing therefrom:

Provided that nothing contained in this clause shall be deemed to preclude the manager from letting, and the debtor from taking, the whole or any part of such property on such terms consistent with this Act as may be agreed upon between the parties;

(*4*) so

(*4*) so long as the management continues, no person other than the manager shall be competent to mortgage, charge, lease or alienate such property or any part thereof.

Powers of manager.

10. The manager shall, during the management of the property, have all powers which the owner thereof might, as such, have legally exercised, and shall receive and recover all rents and profits due in respect of the property under management, and for the purpose of recovering such rents and profits shall have, in addition to any powers possessed by a jágírdár or zamíndár, as the case may be, all the powers possessed by a Collector under the law for the time being in force for the recovery of land-revenue due to Government:

Provided that he shall not, before the liquidation-scheme hereinafter mentioned has been sanctioned, demise the property under management, or any part thereof, for any term exceeding two years, to take effect in possession.

Payments to be made by manager and order thereof.

11. (*1*) From the sums received or recovered under section 10, the manager shall pay—

first, the costs of the management, including the costs of necessary repairs;

secondly, the Government revenue and all debts and liabilities for the time being due or incurred to Government in respect of the property under management;

thirdly, the rent (if any) due to the jágírdár or other superior holder in respect of the said property;

fourthly, such periodical allowances as the Commissioner may from time to time fix for the maintenance of the debtor and his family;

fifthly, the cost of such improvements of the said property as he thinks necessary, and are approved by the Commissioner.

(*2*) The

(*2*) The residue shall be retained by the manager for the liquidation, in manner hereinafter provided, of the debts and liabilities mentioned in section 8 other than those so due or incurred to Government, and also for the repayment, either before or after the liquidation of such debts and liabilities, of any loan received by the manager under this Act.

CHAPTER IV.

PROOF OF DEBTS AND SCHEME FOR LIQUIDATION.

Notice to claimants against debtor.

12. On the publication of the order of management, the manager shall publish in the Sindh Official Gazette a notice in English and Sindhí, calling upon all persons having claims against the debtor, or the property under management, to notify the same in writing to such manager within six months from the date of the publication, and shall also cause copies of such notice to be exhibited at the mukhtiárkárs' kachahrís in the district in which the said property lies, and at such other places as he thinks fit.

Claimants to present full particulars and documents.

13. (*1*) Every such claimant shall, along with his claim, present full particulars thereof.

(*2*) Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the manager along with the claim.

(*3*) If the document is an entry in any book, the claimant shall produce the book to the manager, together with a copy of the entry on which he relies. The manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

(*4*) If any document in the possession or under the control of the claimant is not delivered or produced by him

him to the manager along with the claim, the manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

Claim not duly notified to be barred.

14. Every such claim (other than claims of the Government) not notified to the manager within the time and in the manner required by such notice shall, except as provided in section 19, clause (*d*), be deemed for all purposes and on all occasions, whether during the continuance of the management or afterwards, to have been duly discharged:

Provided that, when proof is made to the manager that the claimant was unable to comply with the provisions of section 12, the manager may receive such claim within the further period of six months from the expiration of the original period of six months.

Determination of debts and liabilities.

15. The manager shall inquire into the history and merits of every claim received under sections 12 and 14, and shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities (if any) justly due to the several claimants.

Power to rank debts and to fix interest.

16. If such amount cannot be paid at once, the manager shall then proceed to rank such debts and liabilities according to the order in which they shall be paid, and to fix the interest (if any) to be paid thereon, respectively, from the date of the final decision thereon to the date of the payment and discharge thereof.

"Liquidation-scheme."

17. (*1*) When the total amount of the debts and liabilities (including those due and incurred to Government) has been finally determined, the manager shall prepare and submit to the Commissioner a schedule of such debts and liabilities, and a scheme (hereinafter called the liquidation-scheme) showing the mode in which it is proposed to pay and discharge the same, whether from the income of the property under management, or with the aid of funds raised

under

under the powers hereinafter conferred, or partly in one of such ways and partly in the other.

(*2*) Every liquidation-scheme shall further provide for the continuance of the payments to be made by the manager under section 11, and for the repayment of the money (if any) which the manager proposes to borrow under this Act; and may provide for the improvement of the property under management either from the said income or with the aid of the funds raised as aforesaid, or partly in one of such ways and partly in the other.

Proceedings of Commissioner on submission of liquidation-scheme.

18. The Commissioner may—

(*a*) as often as he thinks fit send back such scheme to the manager for revision, and direct him to make such further inquiry as may be requisite for the proper preparation of the scheme, or

(*b*) sanction any liquidation-scheme or any revised liquidation-scheme submitted to him, either as it stands, or subject to such modifications as he may deem expedient.

Power to relinquish management.

19. (*1*) At any time before he has sanctioned a liquidation-scheme under section 18, the Commissioner may, by an order published in the Sindh Official Gazette, direct that on a date fixed by such order the management shall be relinquished.

(*2*) On the date so fixed—

(*a*) the management shall terminate;

(*b*) the owner of the property under management shall be restored to the possession thereof, subject to any leases granted under section 10;

(*c*) any residue of the rents and profits of the said property retained under section 11, sub-section (*2*), shall be paid to him; and

(*d*) the

Chapter V.—Of the Proceedings subsequent to Sanction of the Liquidation-scheme.—Sections 20-21.)

(*d*) the proceedings, processes, executions and attachments stayed and suspended under section 9, and the debts and liabilities barred by section 14, shall revive.

(*3*) In calculating the periods of limitation applicable to suits to recover and enforce debts and liabilities revived under this section, the time during which the management has continued shall be excluded.

CHAPTER V.

Of the Proceedings subsequent to Sanction of the Liquidation-scheme.

Effects of sanctioning scheme.

20. When the Commissioner sanctions the liquidation-scheme, he shall notify the fact of such sanction at such places and in such manner as the Local Government may from time to time by rule direct; and thereupon—

(1) all proceedings, processes, executions and attachments stayed or suspended under section 9 shall be for ever barred, and

(2) every debt or liability due or owing to any person which was proveable before the manager shall be extinguished; and such person shall be entitled to receive under the liquidation-scheme the amount (if any) finally awarded to him under Chapter IV in respect of such debt or liability.

Power to remove mortgagee in possession.

21. (*1*) If the property under management or any part thereof is in the possession of a mortgagee or conditional vendee, the manager, at any time after the liquidation-scheme has been sanctioned as aforesaid, may, by an order in writing, require such incumbrancer to deliver up possession of the same to him at the end of the then current revenue-year.

(*2*) If such incumbrancer refuses or neglects to obey such order, the manager may, without resorting to

to a Civil Court, enter upon the property and summarily evict therefrom the said incumbrancer and any other person obstructing or resisting on his behalf.

(*3*) Nothing in this section shall be held to affect the right of any incumbrancer to receive, under the liquidation-scheme, the amount (if any) awarded to him under Chapter IV.

Power to inquire into consideration given for leases.

22. If the property under management or any part thereof is in the possession of any person claiming to hold under a lease dated within the three years immediately preceding the commencement of the management, the manager, with the sanction of the Commissioner, may enquire into the sufficiency of the consideration for which the lease was granted; and, if such consideration appears to him insufficient, may by written order, at any time after the liquidation-scheme has been sanctioned as aforesaid, either set aside the lease or require the person so in possession to pay such consideration for the said lease as the manager thinks fit; and in default of such payment the lease shall be cancelled.

Power to lease.

23. Subject to the rules made under section 33, the manager, after the liquidation-scheme has been sanctioned as aforesaid, shall have power to demise all or any part of the property under management for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of the payment to him of any fine, or without fine, and reserving such rents, and under such conditions, as may be agreed upon.

Power to raise money by mortgage or sale.

24. At any time after the liquidation-scheme has been sanctioned as aforesaid, the manager, with the previous assent of the Commissioner, shall have power to raise any money which may be required for carrying out such scheme—

(*a*) by demising by way of mortgage the whole

or

or any part of the property under management for a term not exceeding twenty years from the publication of the order of management; or

(*b*) by selling, by public auction or by private contract, and upon such terms as the manager thinks fit, such portion of the said property as may appear expedient; or

(*c*) by borrowing money at such rate of interest as appears reasonable to the Local Government.

Separation of part of jágír lands subject to lapse.

25. When jágír land under management is held on this condition, that on the happening of a certain event a share of the land shall lapse, but that it shall be in the discretion of the person then entitled as jágírdár to divide off and relinquish in respect of the lapse such part of the land, being a fair equivalent of that share, as he thinks fit, the manager may, if he deems it convenient for the better exercise of the powers conferred by sections 23 and 24, at any time, after such consultation with persons interested as he thinks necessary, allot by written order, for relinquishment on the happening of the event, such part of the land as he thinks fit; and thereupon that part and no other shall, on the happening of the event, be relinquished.

Manager's receipt to be a discharge.

26. The manager's receipt for any moneys, rents or profits raised or received by him under this Act shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

Termination of management.

27. (*1*) When the debts and liabilities mentioned in the liquidation-scheme and the amount of any loan received under section 24, clause (*c*), together with the interest (if any) due thereon, have been paid and discharged, the manager shall publish in the Sindh

Official

Official Gazette a notice fixing a date for the termination of the management.

(*2*) On the date so fixed the management shall terminate, and the owner shall be restored to the possession and enjoyment of the property under management, or of such part thereof as has not been sold by the manager under the power conferred by section 24, but subject to the leases and mortgages (if any) granted and made by the manager under the powers conferred by sections 10, 23 and 24.

Death of debtor during management.

28. If the debtor dies after the publication of the order of management and before the management has been terminated in either of the modes hereinbefore provided,—

(1) the management shall continue and proceed in all respects as if such debtor were still living;

(2) any person succeeding to the whole or any portion of the property under management shall, while such management continues, be subject in respect of such property to the disabilities imposed by section 9, clause (*3*), sub-clauses (*b*) and (*c*); and

(3) no Civil Court or Revenue Court or Office in British India shall, during the continuance of the management, issue any attachment or other process against any portion of the property under management for, or in respect of, any debt or liability incurred by any such person whether before or after his said succession.

Mortgages, etc., made by restored jágírdár valid only for his life.

29. When a jágírdár or zamíndár has been restored under section 27, sub-section (*2*), to the possession of any property, no mortgage, charge, lease or alienation of such property, or of any part thereof, made

(*Chapter V.—Of the Proceedings subsequent to Sanction of the Liquidation-scheme.—Section 30. Chapter VI.—Of Appeal and Revision.—Sections 31-32. Chapter VII.—Miscellaneous.—Section 33.*)

made or granted by such jágírdár or zamíndár shall be valid as to any time beyond his natural life.

Power to revise liquidation-scheme.

30. Notwithstanding anything contained in this Act, the Commissioner may, at any time after he has, whether before or after the commencement of this Act, sanctioned the liquidation-scheme, revise and modify the same, but not so as to affect the right of any person to receive in full before the termination of the management the amount finally awarded to him under Chapter IV.

CHAPTER VI.

Of Appeal and Revision.

Appeal.

31. (*1*) An appeal against any decision or order under sections 14, 15, 16 and 22, and imposing a fine or imprisonment in exercise of the powers conferred by section 37, shall lie to the Commissioner, if preferred within six weeks from the date of such decision or order.

(*2*) There shall be no appeal against the decision of the Commissioner on such appeal.

Power to call for proceedings and pass order thereon.

32. The Commissioner may, of his own motion or on the application of any person concerned, call for the proceedings in any case under this Act, and pass such order thereon consistent with the provisions of this Act as he thinks fit.

CHAPTER VII.

Miscellaneous.

Power to make rules.

33. (*1*) The Commissioner, with the previous sanction of the Governor of Bombay in Council, may, from

from time to time, make rules consistent with this Act—

(*a*) to regulate the security to be required from subordinate officers under this Act;

(*b*) to regulate the procedure in all cases under this Act;

(*c*) for the guidance of officers enquiring into and determining on claims under Chapter IV; and in particular as to the allowance of interest (if any) on each of the principal debts and liabilities so determined, from the date on which it was incurred down to the date of the determination, and on the aggregate amount of such debts and liabilities, from the date of the determination down to the date of payment, and as to the order of paying debts and liabilities and repaying any loan received hereunder;

(*d*) for investing any moneys received or raised by the manager under this Act in any Government securities of British India, and for the sale of such securities; and

(*e*) generally to carry out the provisions of this Act.

(*2*) Such rules shall be published in the Sindh Official Gazette, and shall thereupon have the force of law.

Power to appoint new manager.

34. Whenever the Commissioner thinks fit, he may suspend or remove any manager, and may appoint any officer in the stead of any manager appointed under this Act; and thereupon the management then vested under this Act in the former manager shall become vested in the new manager, and the new manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

35. Every manager appointed under this Act shall be

be deemed a public servant within the meaning of the Indian Penal Code. XLV of 1860.

Investigation to be deemed a judicial proceeding.

36. Every investigation conducted by the manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code. XLV of 1860.

Power to summon witnesses and compel production of documents.

37. For the purposes of this Act, the manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure. XIV of 1882.

Bar of suits.

38. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bonâ fide* pursuant to this Act.

Saving of jurisdiction of Courts in Sindh in respect of certain suits.

39. Nothing in this Act precludes the Courts in Sindh having jurisdiction in suits relating to the succession to any immoveable property brought under the operation of this Act from entertaining and disposing of such suits; but to all such suits the manager of such property shall be made a party.

ACT No. XXI OF 1896.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(*Received the assent of the Governor General on the 17th December, 1896.*)

An Act to amend the Indian Paper Currency Act, 1882.

WHEREAS it is expedient to authorise an increase of the amount which may be invested in securities of the Government of India out of the coin and bullion received for currency notes under the law relating to the Government paper currency; It is hereby enacted as follows:—

Short title and commencement.

1. (*1*) This Act may be called the Indian Paper Currency Act Amendment Act, 1896; and

(*2*) It shall come into force at once.

Amendment of section 19, Act XX, 1882.

2. Section 19 of the Indian Paper Currency Act, 1882, as amended by Act No. XV of 1890 (*an Act to amend the Indian Paper Currency Act, 1882*), shall be read as if for the words "eighty millions" the words "one hundred millions" were substituted. XX of 1882.

Repeal of Act XV, 1890.

3. Act No. XV of 1890 (*an Act to amend the Indian Paper Currency Act, 1882*) is repealed, but not so as to affect the validity of anything heretofore done in pursuance of the provisions of that enactment.

Government of India Central Printing Office.—No. 12 L. D.—5-2-97.—100.—A MoL

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